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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF WASHINGTON

FOR THE MUNICIPAL YEARS

1946-1947

From the Press of
Charles E. Nash & Son
Augusta, Maine

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TOWN OFFICERS FOR THE YEARS 1946-47

Moderator
A. A. BARTLETT

Selectmen, Assessors and Overseers of Poor
SIDNEY HUMES B. R. SIDELINGER
ARCHIE LENFEST

Treasurer
FRANCIS CROOKER

Town Clerk
MARION MITCHELL

Superintendent of Schools
LEWIS GRAY

Road Commissioners
ELMER JONES FRED SUKEFORTH

Fire Wardens
CLIFF BRANN ARCHIE LENFEST
ARTHUR WEAVER WILL PALMER

School Committee
EARL BOYNTON ARTHUR JOHNSTON
CLARA OVERLOCK

Constable
EARL BOYNTON

Librarian
RUTH BOYNTON

Library Trustee
ESTHER PEABODY

Chimney Inspector
FRED CONRAD

Sealer of Weights and Measures
EARL BOYNTON

AUDIT REPORT

for 1945-6

We hereby submit the first five exhibits of the Auditor's report for the year 1945-6. The full audit will be in the hands of the next Board of Selectmen.

SIDNEY HUMES
R. B. SIDELINGER
ARCHIE LENFEST

To the Inhabitants of the Town of Washington:

In accordance with the request from your Board of Selectmen, we have audited the accounts and records of the Town of Washington, Maine, for the Municipal Year ended February 23, 1946. We have reviewed the accounting system and tested or examined accounting records and supporting evidence of transactions for the Municipal Year, to the extent appropriate in view of the system of internal control. We performed all necessary work for the audit, but we did not perform a detailed audit of all transactions.

As part of our report, we submit to you the following statements:

Exhibit A	Comparative Balance Sheet as at February 23, 1946, and February 20, 1945
Exhibit B	Analysis of Cash Receipts and Disbursements
Exhibit C	1945 Tax Valuation, Assessment, Commitment and Collection
Exhibit D	Statement of Departmental Accounts
Exhibit E	Analysis of Change in Surplus
Schedule 1	Transactions in Uncollected Taxes
Schedule 2	Transactions in Tax Liens
Schedule 3	Transactions in Tax Deeds

Schedule 4 Transactions in Tax Acquired Town Property
Schedule 5 Property Sales Agreement
Schedule 6 Property Sales Receivable
Schedule 7 Town Funds Invested
Schedule 8 Transactions in Trust Fund Balances

Based upon our examination, and subject to comments appearing in this report, we hereby certify that, in our opinion, the accompanying Balance Sheet and related Financial Statements present the financial condition of the Town of Washington as of February 23, 1946, and the results of operations for the year ended that date.

Respectfully submitted,

PAUL A. SMITH,
Public Accountants

May 16, 1946

EXHIBIT A

TOWN OF WASHINGTON, MAINE

COMPARATIVE BALANCE SHEET AS AT FEBRUARY 23, 1946 AND FEBRUARY 20, 1945
GENERAL FUND

	February 23, 1946		February 20, 1945	
Resources:				
Cash—Exhibit B		$7,802.26		$8,990.51
Tax Receivables:				
Uncollected Taxes–Sch. 1	1,295.76		1,523.29	
Tax Liens—Sch. 2	436.15		361.48	
Tax Deeds—Sch. 3	57.32		202.72	
Tax Acquired Town Property—Sch. 4	637.27		1,038.14	
	$2,426.50		$3,125.63	
Less: Reserve for Uncollectibles	632.51		636.66	
		$ 1,793.99		$ 2,488.97
Property Sales Agreement—Sch. 5		$ 391.71		
Property Sales Receivable—Sch. 6		341.66		
Town Funds Invested—Sch. 7		5,089.50		4,995.00
Capital Reserve Fund Investment		500.00		
Due from Other Funds		.68		
Total Resources		$15,919.80		$16,474.48

TRUST FUNDS

Resources:		
Cash—Expendable	$ 28.12	$ 22.16
Investments	3,477.76	*3,477.76
Due from Other Funds	98.08	87.74
Total Resources	$3,603.96	$3,587.66

*Includes funds in transit, verified.

GENERAL FUNDS

Obligations:		
Accounts Payable	$ 5.20	$ 880.80
Due Governmental Agencies:		
U. S. Treasurer:		
Withheld Income Tax	72.35	67.50
Capital Reserve	500.00	
Due Other Funds	98.08	*87.74
Total Obligations	$675.63	$1,036.04

*Combined with Balances Forward—Exhibit D.

Surplus:				
Net Departmental Balances Forward—Exhibit D	$ 1,331.68		$ 321.60	
Unencumbered Surplus—Exhibit E	13,912.49		15,116.84	
		$15,244.17		$15,438.44
Total Obligations and Surplus		$15,919.80		$16,474.48

TRUST FUNDS

Balances—Schedule 8		
Expendable Income	$ 125.52	$109.90
Due Other Funds	.68	
Permanent Trusts	3,477.76	3,477.76
Total Trust Funds Balances	$3,603.96	$3,587.66

SCHEDULE B

TOWN OF WASHINGTON, MAINE

ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended February 23, 1946

Cash Balance, February 20, 1945—Exhibit A				$8,990.51
Receipts				
Property and Poll Taxes:				
Current and Prior Years—Sch. 1		$15,279.56		
Tax Liens—Sch. 2		490.02		
Tax Acquired Town Property—Sch. 4		2,399.21		
			$18,168.79	
Excise Taxes—Exhibit E			502.92*	
	State	Other		
Departmental—Exhibit D				
General Government	$ 62.16	$115.01		
Highways and Bridges	1,462.85	136.90		
Charities	89.38	240.00		
Education	3,468.07	25.00		
Library	5.00			
Interest		103.25		
	$5,087.46	$620.16	5,707.62	
Other Receipts:				
Withheld Income Tax			$650.78	
Sale of Stumpage			10.00	
Total Receipts				$25,040.11
Cash Adjustments:				
Underpaid Warrants			$ 122.61**	
Deposit without Receipt			5.20	127.81
				$34,158.43
Disbursements				
Departmental—Exhibit D		$24,721.80		
Accounts Payable		877.80		
Withheld Income Tax		717.93		
Refunded Tax Overpayment		8.49		
Total Disbursements			$26,326.02	
Cash Adjustments:				
Payments without Warrant			30.15	
				$26,356.17
Cash Balance, February 23, 1946—Exhibit A				$7,802.26

*Does not include $21.43 Collected as Current Years Tax—Sch. 1.
**Includes $72.00 withheld income tax without receipt.

EXHIBIT C

TOWN OF WASHINGTON, MAINE

1945 TAX VALUATION, ASSESSMENT, COMMITMENT AND COLLECTION

VALUATION

Real Estate:		
Resident	$144,150.00	
Non-Resident	56,565.00	
		$200,715.00
Personal Estate:		
Resident	$33,095.00	
Non-Resident	10,665.00	
		$ 43,760.00
Total Valuation		$244,475.00

Assessment, Commitment and Collection

Assessment:		
$244,475.00 x .062	$15,157.45	
132 Polls at $3.00	396.00	
True Assessment and Tax Commitment		*$15,553.45
Less: Error in Commitment		.06
Tax Committed to Collector		$15,553.39
Supplementals		49.60
Total Charged to 1945 Collector		$15,602.99
Collection:		
Cash to Treasurer	$14,643.81	
Abatements	6.20	
	$14,650.01	
Less: Credits to Other Tax Accounts	28.23	
Total Credits		14,621.78
Uncollected 1945 Taxes—Sch. 1		$981.21

Computation of Assessment

Tax Commitment*		$15,553.45
Tax Requirements:		
Appropriated by Town	$12,629.00	
State Tax	1,961.96	
County Tax	649.00	
		15,239.96
Overlay to Surplus—Exhibit E		$313.49

EXHIBIT D TOWN OF WASHINGTON, MAINE—STATEMENT OF DEPARTMENTAL ACCOUNTS
FOR THE YEAR ENDED FEBRUARY 23, 1946

	Balance 2-20-45	Appropriations	Departmental Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	Total Charges	Lapsed Balances		Balance 2-23-46
									Overdrafts	Unexpended	
General Government:											
Town Charges			$177.17	$1,553.42	$1,730.59	$1,791.25		$1,791.25	$60.66		
Protection Persons & Property:											
Street Lights		$195.00			195.00	195.00		195.00			
Health & Sanitation:											
County Nurse		50.00			50.00	50.00		50.00			
Highways & Bridges:											
Town Roads & Bridges		2,000.00	47.20	33.40	2,080.60	2,202.21		2,202.21	121.61		
Snow Removal		2,000.00	1,023.78		3,023.78	2,420.08		2,420.08		603.70	
Patrol Maintenance		1,000.00			1,000.00	1,226.60		1,226.60	226.60		
Third Class Maintenance	111.66	574.00			685.66	738.52		738.52	52.86		
Cutting Bushes		200.00			200.00	13.20		13.20		186.80	
Special Resolve Maintenance	144.46	200.00			344.46	132.79		132.79		211.67	
State Aid Construction				799.50	799.50						$799.50
Emergency Repairs		200.00			200.00						200.00
Unimproved Roads			528.77		528.77	544.61		544.61	15.84		
	$256.12	$6,174.00	$1,599.75	$832.90	$8,862.77	$7,278.01		$7,278.01	$416.91	$1,002.17	$999.50
Charities:											
Town Poor			240.00	2,500.50	2,740.50	1,802.53		1,802.53		937.97	
State Poor			89.38		89.38	89.38		89.38			
Other Town Poor						116.00		116.00	116.00		
Mothers' Aid						1,372.50		1,372.50	1,372.50		
			$329.38	$2,500.50	2,829.88	$3,380.41		$3,380.41	$1,488.50	$937.97	
Education:											
Support of Schools	96.85*	4,700.00	3,468.07	35.18	8,106.40	7,890.90	30.15	7,921.05			185.35
Superintendence		240.00			240.00	213.30		213.30		26.70	
School Repairs	162.33	100.00	25.00		287.33	140.50		140.50			146.83
	65.48	5,040.00	3,493.07	35.18	8,633.73	8,244.70	30.15	8,274.85		26.70	332.18

EXHIBIT D TOWN OF WASHINGTON, MAINE—STATEMENT OF DEPARTMENTAL ACCOUNTS
FOR THE YEAR ENDED FEBRUARY 23, 1946

	Balance 2-20-45	Appropriations	Departmental Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	Total Charges	Lapsed Balances: Overdrafts	Lapsed Balances: Unexpended	Balance 2-23-46
Library:											
Gibbs Free Library		50.00	5.00		55.00	55.00		55.00			
Unclassified:											
Capital Reserve		500.00			500.00	500.00		500.00			
Auditing Books		200.00			200.00	239.49		239.49	39.49		
Discounts		150.00			150.00	148.73		148.73		1.27	
Advertising Natural Resources		25.00			25.00	25.00		25.00			
Abatements		75.00			75.00	5.27	6.20	11.47		63.53	
		$950.00			$950,00	$918.49	$6.20	$924.69	$39.49	$64.80	
Patriotic Commeration:											
Memorial Day		20.00			20.00	18.48		18.48		1.52	
Honor Roll		150.00			150.00	150.00		150.00			
		$170.00			$170.00	$168.48		$168.48		$1.52	
Interest:											
General			41.52	101.61	143.13					143.13	
Daggett School Fund			17.50		17.50		17.50	17.50			
Cemetery Perpetual Care	87.74		44.23		131.97	29.50	102.47	131.97			
	$87.74		$103.25	$101.61	$292.60	$29.50	$119.97	$149.47		$143.13	
Special Assessment:											
State Tax		1,961.96			1,961.96	1,961.96		1,961.96			
County Tax		649.00			649.00	649.00		649.00			
		2,610.96			2,610.96	2,610.96		2,610.96			
Total—All Departments	$409.34	$15,239.96	$5,707.62	$5,023.64	$26,380.53	$24,721.80	$156.32	$24,878.12	$2,005.56	$2,176.29	$1,331.68
	Exhibit A	Exhibit C	Exhibit B			Exhibit B			Exhibit E		Exhibit A

*Denotes overdraft balance.

Balances Forward:
Unexpended:

Highways	$ 999.50
Education	332.18
Net Exhibit A	$1,331.68

EXHIBIT E

TOWN OF WASHINGTON, MAINE

ANALYSIS OF CHANGE IN SURPLUS

For the Year Ended February 23, 1946

Surplus, February 20, 1945—Exhibit A			$15,116.84
Transactions Affecting Prior Years:			
Credits:			
Gain on Sale of Tax Acquired Property		$2,534.30	
Adjustment of Accounts Payable to Contract Terms		3.00	
		$2,537.30	
Charges:			
Interest Charges Deducted by State in Prior Year		.32	
Net Credits Affecting Prior Years			$2,536.98
			$17,653.82
Transactions Affecting Current Year:			
Appropriations by Vote of Town:			
Support of Poor	$2,500.00		
Town Charges	1,500.00		
State Aid Construction	799.50		
		$4,799.50	
Operating Accounts:			
Departmental Balances—Exhibit D			
Unexpended Balances	$2,176.29		
Overdrafts	2,005.56		
	$170.73		
Excise Taxes	$524.35		
Supplemental Taxes—Exhibit C	49.60		
Overlay—Exhibit C	313.49		
		$1,058.17	
Net Loss for the Year			$3,741.33
Surplus, February 23, 1946—Exhibit A			$13,912.49

APPROPRIATIONS

Town Roads and Bridges	$2,000 00
Snow Removal	2,000 00
Purchase of Equipment	500 00
Third Class Road Maintenance	574 00
State Aid Highway	799 50
Street Lights	195 00
Patrol Roads	1,300 00
Bush Cutting	50 00
Salary of Superintendent	240 00
Support of Schools	5,100 00
Schoolhouse Repairs	200 00
Relief of Poor	3,000 00
Memorial Day	20 00
Library	50 00
Audit of Town Books	200 00
Town Charges	*1,500 00
Tax Abatement	50 00
Public Nursing	50 00
Publicity Bureau	25 00
Discount on Taxes, 2%	150 00
Maine Municipal Association	30 00
	$16,533 50

*To be taken from Surplus

Committed to A. M. Hibbert, Collector of Taxes for the Town of Washington, on the 21st day of May, 1946.

SIDNEY HUMES

B. R. SIDELINGER

ARCHIE LENFEST

Assessors of Washington

ASSESSORS' REPORT

Real Estate, resident	$161,255 00	
Real Estate, non-resident	62,645 00	
Total Estate		$223,900 00
Personal Estate, resident	$40,925 00	
Personal Estate, non-resident	6,665 00	
Total Personal Estate		$47,590 00
Total		$271,490 00
Value of land	$107,600 00	
Value of buildings	116,300 00	
Total		$223,900 00
73 Horses	$5,810 00	
32 Steers, Oxen and Beef Cattle	3,640 00	
159 Cows	11,200 00	
60 Heifers, over 2 years	3,175 00	
16 Heifers, 18 mos. to 2 years	715 00	
4965 Fowl	3,690 00	
Total livestock		$28,230 00
9 Stock in trade	$8,300 00	
2 Portable Mills	1,400 00	
10 M. Logs	1,200 00	
40 Boats	1,850 00	
14 Gasoline Pumps	1,700 00	
13 Musical Instruments	675 00	

118 Radios	1,185 00	
5 Other Property	3,050 00	
Total Misc. Property		$19,360 00
Total Personal Property		47,590 00
Total assessed property		$271,490 00
Tax assessed on real and Personal property		18,733 39
Tax assessed on 161 Polls		483 00
Total assessment		$19,216 39
Supplementary Tax		$76 17

TREASURER'S REPORT

FRANCES A. CROOKER, *Treasurer*

Mar. 1, 1946 to Mar. 1, 1947

Date Rec'd			
Mar.		Balance Forward	$7,802 26
2	1256	U. S. Treas., Daggett school fund	17 50
2	1257	U. S. Treas., Cemetery Fund	5 00
29	1258	Mrs. John Dawson, lien	17 31
30	1259	Waldo Andrews, care of J. Andrews	60 00
30	1260	Herbert Cox, part payment on Mt. schoolhouse	25 50
30	1261	John Dawson, Ida Folsom's lien	35 00
30	1262	Archie M. Hibbert, Col. 1945 tax	74 99
30	1263	Withholding War. No. 2	58 00
30	1264	Road work withholding War. No. 3	9 95
Apr.			
6	1265	Road work withholding War. No. 4	4 66
26	1266	Archie M. Hibbert, Col. excise tax	353 77
26	1267	Withholding War. No. 8	58 00
26	1268	Withholding road work, War. No. 9	7 80
May			
4	1269	Archie M. Hibbert Col. 1940-45 taxes	119 05
6	1270	Withholding rd work, War. No. 10	6 26
6	1271	" " " " 11	12 39
6	1272	" " " " 13	6 66
8	1273	" " " " 14	10 18
16	1274	" " " " 15	2 28
18	1275	" " " " 16	58 00
24	1276	" " " " 17	9 00
June			
1	1277	Everett Cunningham 1944 tax	15 79
1	1278	" " 1945 tax	14 35

1	1279	Leslie Savage, 1944 tax lien	55 93
1	1280	" " 1945 tax lien	60 38
1	1281	First Nat. Bk., Isaac Johnson trust fund	3 50
1	1282	Chester Turnbull, 1945 tax lien	6 27
1	1283	Charles Smith heirs, 1945 tax lien	4 05
1	1284	Archie M. Hibbert, Col. 1946 tax	1,504 44
6	1285	Withholding War. No. 18	8 33
	1286	Void	
14	1287	Archie M. Hibbert, Col. 1944-45 tax	814 65
14	1288	" " excise tax	121 14
16	1289	Harold Moody, Town property	250 00
16	1290	Withholding War. No. 19	4 27
19	1291	" " 20	2 81
19	1292	State of Maine, Treas. Dept., snow removal	831 65
27	1293	Archie M. Hibbert Col. 1946 tax	712 27
27	1294	" " 1946 tax	1,353 72
		excise	18 87
July			
3	1295	" " 1946 tax	929 28
3	1296	" " 1946 tax	3,903 88
2	1297	Withholding War. No. 22	5 00
10	1298	Cemetery Trust Fund	16 25
22	1299	Archie M. Hibbert, Col. 1946 taxes	516 86
22	1300	Ulric Peabody, pulp wood	25 00
Aug.			
1	1301	Withholding road work	1 96
1	1302	Library stipend	5 00
3	1303	State of Maine, bank stock tax	17 10
12	1304	Archie M. Hibbert, Col. 1946 tax	385 04
20	1305	Harry Belyea, town property, Etta Luce place	100 00
21	1306	Withholding War. No. 27	5 50
21	1307	Robert Esancy, 1945 tax lien	31 27
24	1308	Withholding War. No. 28	4 10
26	1309	Archie M. Hibbert, Col. 1940-41-42-43-44-45-46	217 94

Sept.			
6	1310	Withholding War. No. 32	15 22
14	1311	Cecil E. Bradstreet, 1945 lien	32 34
21	1312	U. S. Treas. cemetery & Sch. funds	22 50
21	1313	Herbert Brann, part payment on Claude French place	50 00
21	1314	Withholding War. No. 33	5 85
28	1315	" " 34	6 67
28	1316	Ginn & Co., refund on Sch. ck. 8181	8 74
30	1317	Archie M. Hibbert, Col. 1946 tax	382 31
		excise	17 00
30	1318	Withholding War. No. 37	54 80
Oct.			
19	1319	Alexander Dickson, town property	40 00
19	1320	C. M. Power Co., refund on lights 1945	3 00
	1321	Void	
19	1322	Gravel, town	6 20
28	1323	First Nat. Bk., refund on ck. 8525	5 65
28	1324	Macmillan Co., refund on school supplies 1945	18 41
29	1325	Town gravel War. No. 41	6 00
Nov.			
4	1326	Herbert Cox, rent Mt. schoolhouse	10 00
6	1327	Charlotte Choate, 1944 tax lien Int. and discharge	2 84
7	1328	Withholding War. 43	54 80
9	1329	State of Maine Treas. Dept., h'wy	1,099 02
9	1330	Archie M. Hibbert, Col. 1945-46 taxes	1,023 77
12	1331	Ernest Pitcher, Myron Marr liens	31 21
12	1332	Town gravel	1 20
23	1333	Herbert Brann, Claude French place	10 00
23	1334	Howard Bryant, Rhodes place	5 00
26	1335	Geo. Ames, stumpage on Dickerson lot	90 00
30	1336	Erskine Academy, refund on tuition	4 00
30	1337	Town gravel, War. 47-48	13 50

Dec.				
14	1338	Kuhn Insurance Agency	3	27
14	1339	Carl & Laura Johnson, 1946 tax	75	45
14	1340	Guy Peaslee, town prop. & tax liens	40	00
14	1341	Carrie Mears, tax	4	00
23	1342	Mrs. Saina Wirta, 1945 lien	46	42
23	1343	Maynard Austin, 1946 lien	18	33
24	1344	State Treas. Dept., state tax	3,393	20
24	1345	Withholding War. Nos. 41-42-43-44-45-46-47-48-49	128	48
26	1346	Archie M. Hibbert, Col. 1946 tax	1,056	61
26	1347	" " 1945 tax	3	00
26	1347	" " 1946 tax	1,459	66
		excise	50	00
Jan.				
4	1348	Withholding War. No. 53	52	20
10	1349	State of Me. Treas., highway gravel	4	90
		" " "	3	50
		" " " sand	4	50
18	1350	Muriel Turner, Earl Prescott lien 1945	8	74
18	1351	Withholding War. No. 21	58	00
Feb.				
1	1352	U. S. Treas. cemetery trust fund	16	25
1	1353	Edgar Condon lien	19	02
1	1354	William Anderson, 1945 lien	22	06
1	1355	" " 1946 lien	23	35
1	1356	Muriel Turner, 1945 lien on Earl Prescott place		90
1	1357	Archie M. Hibbert, Col. 1946 taxes	989	52
1	1358	" " 1946 taxes	105	81
1	1359	" " 1946 taxes	137	81
13	1360	Withholding War. No. 58	50	20
14	1361	Wilbur Pitman 1946 part payment on tax	25	00
24	1362	Howard Bryant town property Rhodes place	95	00
24	1363	Herbert Brann Claude French place	25	00

24	1364	Charlotte 1946 lien part payment .	20 00
24	1365	Herbert Cox Jr. Rent on Mt. school house	5 00
24	1366	Clyde Billings wood on Doris Dickerson lot	7 50
24	1367	Isaac Meservy confinement	8 00
24	1368	Lester Moore, christmas trees	15 00
24	1369	Archie M. Hibbert, Col. 1945-46 tax	801 07
24	1370	" " 1942-45-46-tax	725 97
24	1371	" " 1947 tax excise	180 00
24	1372	Clifton Brann rental snow plow	250 00
24	1373	Stanley Powell, 1946 lien	38 19
25	1374	Somerville Plt., gravel	2 00
25	1375	Archie M. Hibbert, Col. 1946 tax	925 36
25	1376	" " " 1947	122 10
26	1377	" " " 1944-46	453 64
26	1378	Charles Barnes on Claude French place	65 00
27	1379	Fred Conrad, refund on bill for clothing	17 72
			$35,276 03

PAYMENTS

Paid on warrants for 1946-47	$28,688 62
Required cash balance	6,587 41
	$35,276 03

TAX LIENS FOR 1946

Campmeeting Asso.	$17 31
Charlotte Chote	19 44
Jesse C. Clark	28 37
	10 98
Adelbert Edgecomb	3 40
Fred Jones	58 40
Marion Loomis	4 03

Charles Sweet	4 60	
	52 09	
Mahlon Turner	7 82	
Leslie Savage	4 50	
Alfred & Jennie Nash	64 74	
		$275 68

TAX LIENS 1937 FOR 1936

Nash, Alfred & Jennie	$63 50	
Loomis, Marion	3 98	
		$67 48

TAX LIENS 1937 FOR 1936 TAX

Turner, Chauncey		$13 25

TAX DEEDS

Nichles, Adolph	$34 65	
Shuman, Nathaniel, heirs	7 67	
		$42 32

TOWN PROPERTY

Balduc, Eugene	$55 72	
Cooper & Marden	26 90	
Dickerson, Doris	29 70	
Daigle, Joseph	80 10	
Grotton, Lamont	15 15	
Grotton, Susie	28 96	
Hunt, Ralph	4 75	
Johnson, E. T.	51 23	
Morton, Lawrence	27 87	
Packard, Frank	15 00	
Pierpont, Arthur	39 89	
		$375 27

AGREEMENT

Harry Belya		$329 66

PROPERTY SALES RECEIVABLE

Carrie Mears	$146 01	
Ada Pitman	253 24	
		$399 25

TAX COLLECTOR'S REPORT

1946 UNCOLLECTED TAXES

A. M. Hibbert, Collector

Charles Anderson	$ 3 00
Herbert Brann	3 00
James Belcher	7 14
Howard Bryant	37 16
Leslie Cargill heirs	62 10
Jesse C. Clark	42 68
Vernon Crummett	6 90
Raymond Choate	14 49
Charlie Commeau	3 00
Charlotta Choate	44 85
James L. Curtis, Jr.	3 00
Herbert H. Cox and Gladys Cox	10 35
Herbert H. Cox	8 18
Ray Dawson	69
Elurick Grotton	20 95
William Hanson	3 00
Perley Hopkins	3 00
William Jackson	69 24
Fred Jones	62 10
Madeline Miller	11 98
H. J. Moore	25 56
Henry Myllynen	32 44
Alina Myllynen	3 45
Alfred and Jennie Nash	75 90
Roland Newton	3 00
Arthur Pierpont	27 60
Allen Ripley	9 90
Harland Ripley	21 39
Leslie Savage	51 30
Merrill Turner	7 94
Raymond Turner	7 19
Gertie Turner	12 48

Willford Turner	3 00
Ethel Trask	35 91
Orrise Weaver	77 63
Anddison Winchenback	3 00
Note C. Young and Memina Perkins	18 98
Note C. Young	20 70
Stanley Bistrub	31 05
Cecil Bradstreet	34 50
Everett Cunningham	13 80
Frank and Eloise Drinkwater	1 73
Adelbert Edgecomb	2 07
Esso Oil Co.	10 37
Miles E. Jones	17 25
E. L. McFarland	6 90
Stanley Powell	35 88
Selina Ruohomma	27 60
Henry Simmons heirs	2 76
Charles Sweet	58 65
William Bragg	69
Sidney Davies	1 38
Hazel Hupper	69
Carrie Page	1 38
Victor Osborne or tenant	1 38
Charles Sylvester	69
John McLand	69
Ivory White	2 76
Total	$1,091 27

1940 UNCOLLECTED TAXES

W. M. Staples	$17 80
Mrs. Rodney Davies	89
Mrs. Gilchrist	1 78
Mrs. Hazel Hupper	89
Etta Knowlton, condemned	89
Clifton Morse	89
A. H. Marshall	1 78

Carrie Page, cottage no good	3 56	
Mrs. Pease	1 78	
Chas. Simmons	89	
Augustus Thompson	1 78	
Ivory White	1 78	
Total		$34 71

1941 UNCOLLECTED TAXES

Mrs. Rodney Davies	89	
Mrs. Gilchrist	1 66	
Mrs. Hazel Hupper	83	
Etta Knowlton	83	
Clifton Morse	83	
A. H. Marshall	1 66	
Carrie Page	3 32	
Mrs. Pease	1 66	
Chas. Simmons	83	
Augustus Thompson	1 66	
Ivory White	1 66	
Total		$15 83

1942 UNCOLLECTED TAXES

Waldo Christanson	81	
Roy Light	2 43	
Leslie Savage	5 02	
Mrs. Rodney Davies	81	
Mrs. Gilchrist	1 62	
Mrs. Hazel Hupper	81	
Mrs. Etta Knowlton	81	
Clifton Morse	81	
A. H. Marshall	81	
Carrie Page, no good deed	3 24	
Mrs. Pease	1 62	
Chas. Simmons	81	
Augustus Thompson	1 62	
Ivory White	1 62	
Total		$23 65

1943 UNCOLLECTED TAXES

Roy Light	$3 96	
Rodney Davies	66	
Mrs. Gilchrits	1 32	
Mrs. Hazel Hupper	66	
Etta Knowlton, Con.	66	
Clifton Morse	66	
A. H. Marshall	1 32	
Carrie Page, Condemned	2 64	
Mrs. Pease	1 32	
Chas. Simmons	66	
Augustus Thompson	1 32	
Ivory White	1 32	
Total		$16 50

1944 UNCOLLECTED TAXES

Raymond Choate	$15 50	
Robert Grierson	12 36	
Fred Jones	3 10	
William Jackson	10 12	
Leslie Savage	5 17	
Rodney Davies	62	
Mrs. Gilchrist	1 24	
Mrs. Hazel Hupper	62	
Etta Knowlton	62	
Clifton Morse	62	
A. H. Marshall	1 24	
Carrie Page, condemned	2 48	
Mrs. Pease	1 24	
Chas. Simmons	62	
Augustus Thompson	1 24	
Ivory White	1 24	
Total		$58 03

1945 UNCOLLECTED TAXES

Jessie Clark	$3 00	
Mrs. Gilchrist	1 24	
Raymond Choate	15 50	
Robert Grierson	12 40	
Perley Hopkins	3 00	
Fred Jones	3 10	
Leslie Savage	5 48	
Mrs. Gilchrist	1 24	
Hazel Hupper	62	
Clifton Morse heirs	62	
Carrie Page	1 24	
Victor Osborn	1 24	
John McLain	62	
Ivory White	2 48	
Total		$50 54

REPORT OF OVERSEERS OF POOR

TOWN DEPENDENTS

Credits

Appropriation	$3,000 00	
Received from Isaac Meservey	8 00	
Total Credits		$3,008 00

Debits

Murray Dawson	$ 399 23	
Winfield Austin	1,044 24	
Henry Myllynen	4 26	
		$1,447 73
Judson Andrews:		
Paid Jones Sanitorium	156 01	
Received from Waldo Andrews	60 00	
		96 01
Ida Conrad:		
Paid Town of Whitefield	$17 72	
Received of Fred Conrad	17 72	
Aid to Dependent Children (Mothers Aid):		
Annie Creamer	$328 00	
Helen Cramer	33 00	
Alice Dawson	301 50	
Rosa Bowman	225 00	
		$ 887 50
Total		2,431 24
Unexpended		576 76

Respectfully submitted by

SIDNEY HUMES
B. R. SIDELINGER
ARCHIE LENFEST
Overseers of the Poor

SELECTMEN'S REPORT

TOWN CHARGES

Appropriation	$1,500 00	
Credits	248 15	
Total fund		$1,748 15

Marks Printing House, supplies	48 50
E. Ashley Walter, Ins.	54 60
Herbert Cox	25 50
Chas. E. Nash	144 00
Knox Co. Reg. of Deeds	24 88
State Treasurer	20 30
Dr. Irving Tuttle, Clinic	16 00
Clara Overlock, ballot clerk	11 28
Erville Bartlett, ballot clerk	11 28
Ida Hatch, election clerk	11 28
Inez Cunningham, election clerk	11 28
F. N. Bank of Rockland, safety deposit box	3 60
Frances Crooker, disc. liens & use of car	20 20
Kuhn Ins. Agency, Ins.	12 25
F. N. Bank of Damariscotta,	6 60
Richard Hanson, caretaker town square	6 00
Sidney Humes, wood	5 00
Arial Linscott, mowing cemetery	10 00
Waldoboro Press, supplies	1 52
Clara Overlock, door for library	4 00
B. H. Lincoln Lumber Co., supplies	16 03
Clifton Lowden, labor on library door	20 00
Marion Mitchell, salary	50 00
" " recording statistics	20 00
" " reporting to State	1 25
" " recording oaths	5 00
" " postage	5 00
Frances Crooker, salary	200 00
" " disc. liens	5 00
" " stps & reg.	20 13

Clara Overlock, school committee	15 00
Earl Boynton, school committee	15 00
Arthur Johnston school committee	15 00
" " health officer	25 00
Earl Boynton, con. fees	10 00
Sidney Humes, salary as selectman	387 84
" " use of auto	50 00
" " telephone	15 00
" " postage	9 09
B. R. Sidelinger, salary as selectman	165 60
Archie Lenfest, salary as selectman	149 09
" " writing deeds	10 00
B. R. Sidelinger, refund on check	4 96
A. M. Hibbert, Com. on 1940 taxes	52
" " " " 1941 taxes	48
" " " " 1942 taxes	50
" " " " 1943 taxes	51
" " " " 1944 taxes	1 33
" " " " 1945 taxes	11 89
" " " " 1946 taxes	452 82
" " writing liens	25 00
" " excise tax comm.	46 50
" " Comm. on 1946 supp. tax	1 90
Total charges	$2,203 51
Overexpended	455 36

TOWN ROADS AND BRIDGES

Credits

Appropriation by town	$2,000 00	
Credits from gravel	49 60	
Total available		$2,049 60

Debits

F. E. Sukeforth, (foreman)	$181 83
P. L. Sukeforth, labor	108 96

Robert Grierson Jr., labor	15 84	
Hollis Weaver, labor	15 84	
Arthur Weaver, labor	5 28	
Edward Weaver, labor	16 04	
Sulo Sainio, labor	21 12	
Henry Sainio, labor	15 84	
Phillip Comeau, labor	39 60	
A. M. Hibbert, labor	2 64	
Melvin Cunningham, labor	2 64	
E. C. Jones, truck	256 70	
F. L. Ludwig, truck	36 24	
C. L. Finn, truck	203 08	
P. L. Sukeforth, gravel	24 75	
Town of Washington, gravel	6 20	
Daniel Collins, gravel	7 20	
Perley Merrifield, gravel	2 40	
B. H. Lincoln Lumber Co., supplies	57 34	
Merle Marr, bridge plank	36 00	
Total payrolls		$1,055 54

Elmer Jones, foreman	$178 67
George Turner, labor	139 71
Alvah Jones, labor	53 18
Archie Leigh, labor	140 49
Thadee Garon, labor	2 64
Leslie Savage, labor	5 28
Joseph Boucher, labor	12 80
William Prescott, labor	9 00
Calvin Bowes, labor	3 00
Clifton Bran, truck	154 60
Chas. Finn, truck	94 97
E. C. Jones, truck	130 80
Lincoln Lumber Co., supplies	1 75
Edson Wellman, gravel	24 30
Elmer Jones, gravel	3 15
Town of Washington, gravel	5 70

Elmer Jones, plank	40 29	
Total payrolls		$1,000 33
Bancroft & Martin, culverts		107 49
Total on roads		2,163 36
Overdrawn		$113 76

SPECIAL RESOLVE ROAD MAINTENANCE

Credit balance from 1945		$211 67
Debits		
F. E. Sukeforth, foreman	$14 64	
Edward Weaver, truck	6 04	
E. C. Jones, truck	12 80	
Chas. Finn, truck	12 80	
Town of Washington, gravel	1 20	
Total payrolls		$47 48
Unexpended balance to 1947		164 19
		$211 67

EMERGENCY REPAIR

Credits		
Appropriation		$200 00
Debits		
Elmer Jones, foreman	$10 56	
Geo. Turner, labor	2 64	
Archie Leigh, labor	10 56	
Howard Bryant, labor	3 30	
Mrs. Chas. Vanner, lumber	104 00	
Lincoln Lumber Co., lumber & nails	16 92	
Total expended		$147 98
Unexpended balance		52 02

THIRD CLASS MAINTENANCE

Credits

Appropriation		$574 00

Debits

F. E. Sukeforth, foreman	$63 78	
Arthur Weaver, labor	5 28	
P. L. Sukeforth, labor	39 00	
J. L. Curtis, labor	12 00	
Edward Weaver, truck	12 08	
Chas. Finn, truck	86 40	
F. L. Ludwig, truck	44 80	
E. C. Jones, truck	51 20	
Chas. Sweet, gravel	18 60	
Total payrolls		$333 14
Elmer Jones, foreman	$62 46	
Geo. Turner, labor	30 48	
Archie Leigh, labor	28 26	
Alvah Jones, labor	2 64	
Forrest Chapman, truck	4 53	
Cliff Bran, truck	53 82	
Chas. Finn, truck	37 68	
E. C. Jones, truck	25 60	
Edson Wellman, gravel	1 80	
Town of Washington, gravel	7 80	
Total payrolls		$255 07
Overdrawn		14 21
Total expended		$588 21

BUSH CUTTING

Credits

Appropriation	$50 00
Balance from 1945	186 80
Total fund	$236 80

Debits

Elmer Jones, foreman	$94 76	
Geo. Turner, labor	82 44	
Archie Leigh, labor	75 84	
Elmer Savage, labor	15 84	
Alvah Jones, labor	66 00	
E. C. Jones, truck	12 08	
Cliff Bran, truck	20 40	
Total expended		$367 36
Overdrawn		130 56

UNIMPROVED ROADS

Elmer Jones, foreman	$124 64	
Geo. Turner, labor	66 00	
Archie Leigh, labor	69 75	
Alvah Jones, labor	60 75	
Clifton Bran, truck	64 60	
E. C. Jones, truck	126 40	
Chas. Finn, truck	25 60	
Joseph Boucher, truck	89 60	
Alton Prock, bulldozer	349 50	
Bancroft & Martin, culvert	123 32	
Chas. Sweet, gravel	6 60	
Town of Washington, gravel	6 00	
Edson Wellman, gravel	24 00	
Total expended		$1,136 76
Received from State		1,099 02
Overexpended		37 74

PATROLLED ROADS

Appropriation by town	$1,300 00
Paid State Treasurer	1,254 60
Unexpended	$45 40

STATE AID ROADS

Appropriated by town, 1945-46		$1,599 00
Available from State		3,198 00
Total		$4,797 00
Expended Village Bridge	$2,394 00	
" Farrah Bridge	2,124 40	
Total expended		$4,518 40
Balance available to 1947		$278 60

SNOW REMOVAL

Appropriation	$2,000 00	
Received from State	831 65	
Snow plow rental	250 00	
Total fund		$3,081 65
Clifton Bran, plowing and sanding	$2,000 00	
State of Maine, salt	24 40	
Edwards & Co., salt	44 00	
Snow fence removal	54 15	
Snow fence erection	157 45	
Clifton Bran, plowing Young Hill-1946	17 50	
E. C. Jones, hauling salt	6 55	
Clifton Bran, hauling salt	10 00	
Expended		$2,314 05
Paid balance on 1945 contract		700 00
Total		$3,014 05
Unexpended		$67 60
Balance due on 1946 contract		$850 00

PURCHASE OF EQUIPMENT

Appropriated		$500 00
Snowplow Accessories		131 44
Unexpended		$368 56

STREET LIGHTS

Appropriation		$195 00
Paid C. M. P. Co.		188 10
Unexpended		$ 6 90

PUBLIC NURSING

Appropriation		$50 00
Paid State Treasurer		$50 00

MAINE MUNICIPAL ASSOCIATION

Appropriation		$30 00
Paid Maine Municipal Association		$30 00

GIBBS FREE LIBRARY

Appropriation	$50 00	
Received from State	5 00	
Total fund		$55 00
Stipend fund	$ 5 00	
Paid Librarian	50 00	
		$55 00

MEMORIAL DAY

Appropriated		$20 00
Marks Printing House, flags	$12 10	
Sidney Humes, erecting flags	5 00	
Total expended		$17 10
Unexpended		$2 90

AUDIT OF TOWN BOOKS

Appropriation		$200 00
Paul Smith, Accountant	$306 08	
Jane Humes, board	8 40	
Frances Crooker	10 00	
Total		$324 48
Overexpended		$124 48

DISCOUNT ON TAXES

Appropriation	$150 00
Paid A. M. Hibbert, Collector	193 58
Overdrawn	$43 58

ABATEMENT OF TAXES

Appropriation		$50 00
Robert Linscott, error in Assessment	$8 62	
Clarence Turffs, loss of horse	6 90	
Charles Barnes, old age	3 00	
Wm. J. Hanson, vote of town	5 87	
Geo. C. Flanders, land sold by town	2 07	
Geo. A. Flanders, Heirs Soldiers' widow	69	
Ralph Martineau, error in assessment	82 80	
Arthur Weaver, no radio	69	
Merrill Turner, disabled Vet.	3 00	
Wilford Turner, disabled Vet.	3 00	
Atwood Moore, disabled Vet.	3 00	
Fredrick Wellman, disabled Vet.	3 00	
Warren Winchenbach, disabled Vet.	3 00	
Perley Jones, 1944 tax paid in Warren	68 20	
Total		$193 84
Overdrawn		$143 84

PUBLICITY BUREAU

Appropriation	$25 00
Paid State Treasurer	$25 00

SCHOOL ACCOUNTS

Balance from 1946	$ 185 35
Appropriation	5,100 00
State School Fund	3,391 50
Refund on textbooks	30 15
Refund on tuition	4 00
U. S. Treas., Int. on Daggett Fund	35 00
Total Credits	$8,746 00

Teachers

Village:			Unpaid
Gertrude Ludwig	$1,017 25	—	124 55
Josephine Finley	1,017 25	—	124 55
Clara Overlock	20 00		
W. Washington:			
Erma Knowlton	444 48		
Gladys Grierson	555 52		
Minnie Cramer, Hodge	1,048 37		
Margaret Linscott, Razorville	1,049 97		
Reimbursement on Course:			
Minnie Cramer	16 00		
Erma Knowlton	16 00		
Margaret Linscott	16 00		
Gertrude Ludwig	16 00		
State Treas., teachers' retirement	150 12		
			$5,117 86

Tuition

Town of Waldoboro	$680 47	
Town of Union	400 00	
Augusta Board of Education	329 00	
Erskine Academy	404 02	
		$1,813 49

Conveyance

Charlie Overlock	$326 00	
Robert Grierson	504 00	
Archie Leigh	188 40	
Raymond Turner	120 00	
Isaac Meservey	33 05	
Elurick Grotton	44 00	
Lewis L. Gray	16 00	
		$1,231 45

Janitor Service and Cleaning

Kenneth Bartlett	$3 50	
Lloyd Clark	10 00	
Ada Pitman	5 00	
Blanche Grierson	10 00	
Florence Dawson	5 50	
		$34 00

Fuel

Forest Chapman	$ 66 00	
A. A. Bartlett	320 00	
		$386 00
Textbooks and supplies	$223 07	$223 07
Total expended by warrants		$8,805 88
Overdrawn by warrants		$59 88

SALARY OF SUPERINTENDENT

Appropriated		$240 00
Paid Merle Jones, Supt.	$ 35 56	
Paid Lewis Gray, Supt.	232 53	
Total expended		$268 09
Overexpended		$28 09

SCHOOLHOUSE REPAIRS

Appropriation	$200 00	
Balance from 1945	146 83	
Total fund		$346 83
W. C. Cole, paint	$9 00	
Fred Conrad, labor	12 00	
Clayton Stickney, painter	39 75	
Total expended		$60 75
Unexpended Balance to 1947		$286 08

INTEREST DAGGET SCHOOL FUND

Received from U. S. Treasurer	$35 00
Paid to School Account	$35 00

STATE TAX

Appropriation	$1,961 96
Paid State Treasurer	$1,961 96

COUNTY TAX

Appropriation	$649 00
Paid County Treasurer	$649 00

OVERLAY

To Surplus	$71 93

INTEREST ON TAXES AND LIENS

To Surplus	$121 14

GAIN ON TOWN PROPERTY

To Surplus	$295 51

PERPETUAL CARE OF CEMETERY LOTS

	Permanent Funds	Income 1946	Interest received 1946	Paid out 1946	Balance of Income 1947
Stephen Andrews	$100.00	$ 4.89	$2.50	$ 2.00	$ 5.39
Susan Daggett	100.00	5.39	2.50	1.50	6.39
Heaton Family	50.00	21.18	1.25	1.50	20.93
James Hodges	50.00	3.44	1.25		4.69
John Howes	50.00	2.81	1.25		4.06
Edward Sidelinger	100.00	6.89	2.50		9.39
Mahala Shepherd	50.00	3.44	1.25		4.69
Nellie Lincoln	200.00	11.27	5.00		16.27
Abbie McDowell	100.00	4.89	2.50	1.00	6.39
Clara McDowell	100.00	5.41	1.02 receivable	1.00	5.43
Isaac Johnston		.50	3.50	3.50	.50
Freeman Jones	200.00	9.83	4.08 receivable	2.00	11.91
Mary & Nathaniel Overlock	100.00	.48	2.50	2.00	.98
Total	$1,200.00	$80.42	$31.10	$14.50	$97.02
MARR CEMETERY FUND					
Seldom Overlock	$800.00	$45.10	$20.00	$20.00	$45.10

EXCISE TAX

To Surplus		$766 40
Receivable		$ 45 02

WITHHOLDING TAX

Balance from 1946	$ 72 35	
1946 Withholding	701 37	
Total received		$773 72
Paid Coll. of Internal Revenue		663 37
Balance payable to Coll. of Internal Revenue		$110 35

SUPPLEMENTARY TAX

To Surplus	$76 17

SUMMARY OF OVERDRAFTS AND UNEXPENDED ACCOUNTS

	Over	*Under*
Town Charges	$455 36	
Dependent Poor		$576 76
Town roads and bridges	121 56	
Special Resolve road main Balance to 1947		164 19
Third Class road main	14 21	
Bush Cutting	130 56	
Emergency Repair		52 02
Patrol Roads		45 40
Snow Removal		67 60
Unimproved Roads	37 74	
Purchase of Equipment		368 56
Memorial Day		2 90
Street Lights		6 90
Audit of Town books	124 48	
Discount on Taxes	43 58	
Tax abatements	143 84	
Supt. Salary	28 09	
Schoolhouse repairs Bal. to 1947		286 07

Overlay		71 93
Excise Tax		766 40
..... Receivable		45 02
Interest on liens and taxes		121 14
Gain on Town property		295 51
Supplementary Tax		76 17
Totals	$1,099 42	$2,496 31

CHANGE IN SURPLUS SUBJECT TO CHANGE IN AUDIT

Surplus Feb. 25, 1946		$13,912 49
Unexpended		2,453 96
		$16,366 45
Overdrafts	$1,091 62	
Raised from Surplus	1,500 00	
		$2,591 62
Surplus Mar. 1, 1947		~~$13,774 83~~
Auditors " " " "		$14,008.60

OBLIGATIONS

Accounts Payable	
U. S. Treasurer, withholding tax	$ 110 35
Post War Fund Reserve	500 00
Due other funds	98 08
Cemetery trust fund reserve	2,127 44
Susan Daggett School fund reserve	1,478 44
Surplus	~~13,774 83~~ 14008.60

We are unable at this time to give a correct financial standing as all books are in audit and not completed. This is a general analysis of the cash, funds invested and obligations as follows:

Cash on hand	$6,596 55
Town funds invested	4,495 00
Post War reserve fund invested	500 00

Cemetery Trust fund invested	2,027 44
Susan Daggett school fund invested	1,478 44
Due other funds	98 08

The uncollected taxes, liens, deeds, agreements, receivables and tax acquired town property are listed in report and are in audit.

Respectfully submitted,

SIDNEY HUMES

B. R. SIDELINGER

ARCHIE LENFEST

Selectmen of Washington

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
AUGUSTA

March 10, 1947

Board of Selectmen
Washington
Maine

Gentlemen:

This letter acknowledges your request for an audit of the books and records of the Town of Washington for the 1946 municipal year.

Due to previous commitments, it will be impossible for us to complete the audit prior to the date of your town meeting. However, we shall plan to arrange to do this work as soon as possible.

It is suggested that due consideration be given to Chapter 84, Section 1, of the Public Laws of 1945, which requires that the town report shall include certain excerpts from the last audit report.

We are indeed sorry to be unable to accommodate you in this work at the time desired, but realize that you fully understand our position in the matter. The report will be made available at the earliest possible date.

Very truly yours,

FRED M. BERRY,
State Auditor

GIBBS FREE LIBRARY REPORT

The annual report of the Gibbs Free Library for the year ending March 1, 1947, is herewith submitted.

FINANCES

Town appropriation 1946	$50 00	
State stipend 1946	5 00	
Cash balance from 1945	5 20	
Fines—None		
		$60 20

Expended 1946

Paid Librarian, salary	$50 00	
Paid Stipend non-fiction	5 00	
Paid balance on non-fiction	75	
Paid postage, money order, etc.	35	
		$56 10
Cash balance on hand March 1, 1947		$4 10

The report of the library for 1946 gives the number of books as 2,767 volumes with the circulation to be about the same as 1945. Some of the fiction books are so badly worn and torn they are not usable and new ones are needed to replace them. Mr. and Mrs. Willard Sprague of Massachusetts donated twelve (12) volumes of excellent non-fiction for which we extend thanks. Mrs. Ruth Boynton has again served as librarian for 1946 with the usual good satisfaction.

We have to report this year the necessary removal of the library from the place it has occupied, at the Linscott store, so called, for several years, because of the store being taken over by Mr. and Mrs. George Jones and needed the extra room. The chairman of Selectmen, Sidney Humes, very kindly gave his consent to the re-

moval of it to the vacant class-room in the village school and also gave permission for an outside door to be put in for entrance to the room. Mr. and Mrs. Arial Linscott gave all the book shelves which had been used in the previous room and Ulric Peabody took his truck and moved them to the present room where some of them have already been put up. The books were moved on October 12th, 1946, with the help of Mrs. Boynton and C. E. Overlock. For lack of funds we have been obliged to leave the remainder of the shelving undone until spring. We are hoping the town will appropriate a small sum to pay for the necessary work needed done that the library may be opened to the public at an early date.

Remember, fellow townsmen, the citizens voted in 1915 to accept the books given by Dr. Locero Gibbs for the purpose of establishing a free library. Shall we now for a paltry few dollars fall down on our promise in memory of a former worthy native of the town?

Our thanks also to Mr. and Mrs. Linscott for gift of shelves and Ulric Peabody for trucking.

CLARA OVERLOCK

HARRIETTE JONES

ALBERTA MARR

ESTHER PEABODY

IRVILLE BARTLETT

Trustees of Gibbs Free Library

REPORT OF SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENT

Resources

Balance on hand, Feb. 1, 1946	$ 185 35	
Raised by town	5,100 00	
State School Fund	3,391 50	
Daggett School Fund	35 00	
Refunds: Ginn & Co., C. M. P. Co., MacMillan Co., Erskine Academy	34 15	
Total		$8,746 00

Liabilities

Elementary Teachers	$5,117 86	
Secondary Tuition	1,813 50	
Janitor Service and Cleaning	34 00	
Conveyance	1,231 45	
Fuel	386 00	
Textbooks and Supplies	223 07	
Total		$8,805 88
Overdrawn to Feb. 1, 1947		59 88

REPAIR

Raised by Town	$200 00	
From Balance Feb. 1, 1946	143 83	
		$343 83
Paid on Order		60 75
Balance on hand, Feb. 1, 1947		$286 08

PROPOSED BUDGET

Need

Elementary Teachers	$6,750 00	
Secondary Tuition	2,500 00	
Janitor Service and Cleaning	100 00	
Conveyance	1,402 00	
Fuel	315 00	
Textbooks and Supplies	340 00	
To care for overdraft and outstanding bills	425 00	
Total		$11,832 00

Sources

State School Fund	$3,350 00	
Equalization	1,447 00	
Daggett School Fund	35 00	
To be raised by Town	7,000 00	
Total		$11,832 00
To be raised for Repair		$200 00

Termination of the war did not alleviate the teacher shortage. Teachers have been paid so poorly in the past that they have not only left the profession, but they have given no encouragement to young people to enter the profession. The now proposed legislation is destined to eventually bring results in encouraging candidates to our normal schools. The results are not to be felt at once. For years the demand for teachers has far exceeded the output. Not until there are plenty of teachers for the larger towns and cities will there be a possibility of inducing trained personnel into the schools of rural areas. Local service must be relied upon, and we must encourage our young people to enter the work and pay them when they choose to serve in a small town.

The proposed legislation makes budgeting difficult this year. No one knows what law will be passed. Nor do they know what the subsidy will be to assist the towns in a new salary status. This year your town shared in the equalization funds. Since this is based on exceeding the average school tax of the state, it changes in the requirement of obtaining it. No superintendent can say beyond all doubt any year that a town will share in it. Because all towns are raising their budgets this year, the matter becomes especially problematical this year. Since equalization is such a liberal assistance, every town should keep it in mind as a goal when budgeting and appropriating.

Labor shortage prevented last year a full program of repair. We hope for a better labor market this year.

Textbooks have been very hard to obtain. But I guess we have obtained our share.

Constantly we face demands for better schools, and on every turn we encounter increasing costs. One kind of paper that once cost fifteen cents per package now costs nearly fifty cents. When everything else is in accordance the problems of a superintendent, trying to educate and save, are constant. Constantly we must ask ourselves: Are our children worth it?

My work though difficult, has been on the whole pleasant. I regret that my busy days have resulted in my making so few acquaintances. Let us work together for the good that can come about no other way.

LEWIS L. GRAY
Superintendent of Schools

TOWN CLERK'S REPORT

VITAL STATISTICS

Deaths

Date	*Name*	*Place of Death*	*Place of Birth*	*Place of Burial*	*Age* *yr.*	*mo.*	*da.*
1946							
Mar. 14	Florence Agnes Light	Augusta	Washington	Washington	70	9	18
Mar. 15	John K. Grierson	Washington	So. Thomaston	St. George	61	10	25
Mar. 30	Frank L. Sukeforth	Washington	Washington	Washington	65	—	14
Apr. 6	Carrie E. Clark	Camden	Hope	Washington	55	—	1
Apr. 18	Floyd Jones	Bangor	Washington	China	63	11	18
May 6	Ella D. Brooks	Auburn	Washington	Washington	76	—	—
July 1	Arthur M. Light, 3rd	Augusta	Augusta	Appleton	—	—	—
Aug. 13	Amy Whitmore	Augusta	Devon, England	Washington	58	10	8
Aug. 15	Alice P. Bunker	Augusta	Washington	Augusta	62	7	23
Aug. 29	John S. Cates	Washington	Cutler	Warren	84	1	24
Oct. 20	Bertha Plummer	Augusta	Washington	Windsor	65	1	23
Oct. 30	Sharon R. Wellman	Augusta	Augusta	Augusta	—	—	—
Nov. 12	Norman L. Bragg	Vassalboro	Washington	Vassalboro	6	5	12
Nov. 14	Cora Deering	Washington	Washington	Washington	92	9	28
Dec. 5	Judith Ann Ripley	Washington	Hope	Appleton	—	3	29
Dec. 11	Lizzie Dyer Ricker	Augusta	Washington	Augusta	86	11	8
Dec. 27	Henry E. Sukeforth	Thomaston	Washington	Washington	79	10	10
1947							
Jan. 3	Orace Weaver	Washington	Washington	Washington	79	10	1
Jan. 3	Fred Jones	Washington	Washington	Washington	82	—	13
Jan. 3	Helen L. Jackson	Gardiner	Gardiner	Washington	—	—	—
Jan. 11	Diane Sue Turner	Augusta	Augusta	Washington	—	—	3
Jan. 14	Reuben J. Sargent	Washington	Attleboro, Mass.	Washington	74	2	25
Jan. 27	Herbert M. Poland	Bangor	Washington	Rockport	71	11	20

Births 19. Marriages 22.

MARION A. MITCHELL, *Town Clerk*

TOWN WARRANT 1947

STATE OF MAINE KNOX SS.

To Earl G. Boynton, a Constable of the Town of Washington within and for the County of Knox,

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Washington, qualified to vote on town affairs to assemble at the Town House, in said Town of Washington, on the 17th day of March, A. D. 1947, at ten o'clock in the forenoon, to act on the following articles to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Clerk to serve for the ensuing year.

Art. 3. To hear and act upon the reports of the Selectmen and other town officers.

Art. 4. To choose a board of Selectmen, Assessors and Overseers of the Poor, Town Treasurer, Collector of Taxes, one or more Road Commissioners, one member of the School Board, to serve for a term of three years, one Library Trustee, and all other necessary town officers for the ensuing year.

Art. 5. To see what sum of money if any the town will vote to raise and appropriate for making and repairing roads and bridges for the ensuing year.

Art. 6. To see what sum of money if any the town will vote to raise and appropriate for snow removal for the ensuing year, and what action they will take relative to same.

Art. 7. To see what sum of money if any the town will vote to raise and appropriate for the purchase of any equipment deemed necessary for the ensuing year.

Art. 8. To see what sum of money if any the town will vote to raise and appropriate for third class road maintenance ($574.00 recommended).

Art. 9. To see what sum of money if any the town will vote to raise and appropriate for State Aid Highway construction (in addition to the amounts regularly raised for the care of ways, highways and bridges), under the provisions of sections 25 and 29, Chap. 20, R. S. 1944, as amended. (Recom. to be taken from Surplus.)

Art. 10. To see if the town will vote to have one street light installed in front of the Village Church, and one at the west Washington Corner.

Art. 11. To see whether or not the Town will vote to enter into a contract with the Central Maine Power Co. for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the Town during the term of the contract, all as more fully set forth in the contract, a copy of which has been presented to this meeting, the Town will pay for such street lighting service in accordance with the Company's municipal street lighting rate—contract basis.

Art. 12. To see what action the Town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceding article.

Art. 13. To see what sum of money if any the Town will vote to raise and appropriate to cover the cost of street lighting service.

Art. 14. To see if the Town will vote to raise and appropriate the sum of $1,300.00 for Patrol Roads.

Art. 15. To see what sum if any the Town will vote to raise and appropriate to pay any emergency expense for the repair of roads and bridges, to be used in conjunction with any fund which may be received from the state for the same purposes.

Art. 16. To see what sum if any the Town will vote to raise and appropriate for bush cutting on improved roads.

Art. 17. To see what sum if any the Town will vote to raise and appropriate for Special Resolve maintenance.

Art. 18. To see what sum of money if any the Town will vote to raise and appropriate for salary of Superintendent of Schools and for office expense for the ensuing year.

Art. 19. To see what sum of money if any the Town will vote to raise and appropriate for elementary and secondary schools, including teachers' wages, fuel, tuition, janitors, conveyance, textbooks and supplies.

Art. 20. To see what sum of money if any the Town will vote to raise and appropriate for repairs of school buildings.

Art. 21. To see what action the Town will take in regard to a new school building and the consolidation of schools.

Art. 22. To see what sum of money if any the Town will vote to raise for the construction of a new school building, and in what manner the money shall be raised.

Art. 23. To see what sum of money if any the Town will vote to raise and appropriate for the relief of dependents.

Art. 24. To see what sum of money if any the Town will vote to raise and appropriate for decorating soldiers' graves.

Art. 25. To see what sum of money if any the Town will vote to raise and appropriate for Gibbs Free Library.

Art. 26. To see what sum of money if any the Town will vote to raise and appropriate for an audit of the town books for the ensuing year.

Art. 27. To see if the Town will vote to raise and appropriate the sum of $1800.00 for town charges, this sum to be taken from the surplus and not included in the 1947 assessments of taxes.

Art. 28. To see what compensation the Town will vote to pay the various town officers for the ensuing year, also to fix compensation of teams, trucks, labor and other equipment on public roads.

Art. 29. To see what sum of money if any, the Town will vote to raise and appropriate for abatement of taxes.

Art. 30. To see if the Town will vote to raise and appropriate the sum of $50.00 for public health nursing in Washington, said sum to be expended by the State Bureau of Health for local service.

Art. 31. To see if the Town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, attractions, etc., of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Art. 32. To see if the Town will vote to allow a discount of 2% on taxes paid before July 1st, and what sum if any they shall raise and appropriate for the same.

Art. 33. To see if the Town will fix a date when taxes shall be due and payable and to see if the Town will fix a rate of interest to be charged on taxes unpaid after this date.

Art. 34. To see if the Town will authorize the Selectmen to sell and dispose of property acquired by the Town by tax process on such terms as they deem advisable and to execute quit claim deeds for the same.

Art. 35. To see if the Town will vote to raise and appropriate the sum of $30.00 for dues to the Maine Municipal Association.

Art. 36. To see if the Town will vote to raise and appropriate the necessary sum of money to build a road bed on what is called "Youngs Hill," said road bed to be built in such a way that the state will approve.

Art. 37. To see if the Town will vote to raise and appropriate a sum of money for graveling the Sawyer Road (so called).

The Selectmen hereby give notice that they will be in session at the Town House on Monday, the seventeenth day of March, the day of said meeting, for the purpose of correcting the list of voters, from nine o'clock in the forenoon and until the polls are closed.

Given under our hands at Washington, Maine, this 4th day of March, 1947.

Hereof fail not and make due returns of this warrant and your doings thereon.

SIDNEY HUMES
B. R. SIDELINGER
ARCHIE LENFEST
Selectmen of Washington

Attest:
EARL G. BOYNTON, *Constable*

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF WASHINGTON

FOR THE MUNICIPAL YEARS

1947-1948

From the Press of
CHARLES E. NASH & SON
Augusta, Maine

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TOWN OFFICERS 1947-48

Moderator
A. A. BARTLETT

Town Clerk
LETA TIBBETTS

Selectmen, Assessors and Overseers of Poor
ARCHIE LENFEST B. R. SIDELINGER
SIDNEY HUMES

Road Commissioners
RAYMOND TURNER CHARLES DOE

Treasurer
LETA TIBBETTS

Tax Collector
ARCHIE HIBBERT

School Committee
CLARA OVERLOCK LOUISE AMES
ARTHUR JOHNSTON

Library Trustee
CLARA OVERLOCK

Librarian
RUTH BOYNTON

Sealer of Weights and Measures
EARL BOYNTON

Fire Wardens
ARCHIE LENFEST GORDON GREENLAW
JOHN BABB ARTHUR WEAVER

Chimney Inspector
FRED CONRAD

APPROPRIATIONS

Support of Schools	$7,200.00
Schoolhouse Repairs	200.00
Post War Building Fund	1,000.00
Town Roads and Bridges	3,000.00
Snow Removal	2,000.00
Purchase of Equipment	200.00
Third Class Road Maint.	574.00
State Aid Road	*799.50
Street Lights	245.00
Patrol Roads	1,300.00
Emergency Repairs	200.00
Bush Cutting	100.00
Superintendent's Salary	300.00
Aid to Dependent Children	900.00
Support of Poor	1,700.00
Memorial Day	20.00
Library	75.00
Audit of Town Books	200.00
Town Charges	*1,800.00
Public Health Nurse	50.00
Discount on Taxes 2%	200.00
Maine Municipal Association	30.00
State Tax	2,089.00
County Tax	685.44
Overlay	150.41
Total Appropriations	$22,419.46

*Taken from Surplus and not added in Appro.

Respectfully submitted by

ARCHIE LENFEST
B. R. SIDELINGER
SIDNEY HUMES

Assessors of Washington

ASSESSORS' REPORT

Real Estate, resident	$162,095.00	
Real Estate, non-resident	66,630.00	
Total Estate		$228,725.00
Personal Estate, resident	$55,100.00	
Personal Estate, non-resident	11,965.00	
Total Personal Estate		$67,065.00
Total		$295,790.00
Value of Land	$110,355.00	
Value of Buildings	118,370.00	
Total		$228,725.00
76 Horses	$ 6,585.00	
28 Steers, Oxen and Beef Cattle	3,570.00	
187 Cows	11,960.00	
23 Heifers over 2 yrs.	1,325.00	
27 Heifers 18 mos. to 2 yrs.	1,145.00	
5 Goats	50.00	
4030 Fowl	2,640.00	
Total Livestock		$27,275.00
10 Stock in trade	$16,900.00	
7 Portable Mills	4,900.00	
150 M Logs	1,800.00	
200 M Lumber	2,000.00	
65 Boats	3,450.00	
14 Gas Pumps	1,550.00	
9 Machinery and Equipment	1,950.00	

2 Tractors not excised	400.00	
15 Musical Instruments	800.00	
142 Radios	1,440.00	
6 Other Property	4,600.00	
Total Misc. Property		$39,790.00
Total Assessed Property		27,275.00
Tax assessed on Real and Personal Property	$21,888.46	
Tax assessed on 177 Polls	531.00	
Total Assessments		$22,419.46

Respectfully submitted by

ARCHIE LENFEST
B. R. SIDELINGER
SIDNEY HUMES

Assessors

AUDIT REPORT

for 1946-47

April 1, 1947

Board of Selectmen
Washington, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Washington have been audited by Auditor C. G Hawes for the period February 24, 1946, to February 28, 1947 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated. Recommendations have been made which, we believe, are worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectively submitted.

Vert truly yours,

FRED M. BERRY, *State Auditor*

COMMENTS

Re: Audit of Accounts—Town of Washington

February 24, 1946 to February 28, 1947

Cash

All receipts as issued by the Treasurer were examined.

Expenditures were found to have been made by check from warrants drawn by the Selectmen. All checks ssued were compared with the warrants as to names and amounts.

Because the Treasurer had not reconciled the check book with the bank statements during the year, it was necessary for our auditor to make such reconciliations, with the result that the amount of $52.88 was found to be due from the Treasurer.

Accounts Receivable

This account is made up of amounts due from the Treasurer and the Tax Collector.

Taxes Receivable

The 1946 tax commitment was added and compared with the records of the Assessors. A difference of 67c was found and adjusted. This commitment was accounted for by cash paid the Treasurer, or remained unpaid as shown by the records of the Tax Collector.

Payments on prior years' unpaid taxes were checked in detail and the amount of $68.20 was found to be due from the Tax Collector.

Tax Liens

The payments received on tax liens were examined and all liens on hand were checked.

Tax Acquired Property

This account is made up of property held by the town through tax liens that have matured.

Investments

Investments at present values, in the amount of $5,177.24 were examined and the detail of these investments is shown on Schedule A-8.

Capital Reserve Fund

This fund, amounting to $500, is deposited in a savings account and has been designated for the construction of a school building. It was noted that the interest earned had not been credited to the pass book.

Surplus

At the close of the year, the Unappropriated Surplus amounted to $14,008.60 as compared to an Unappropriated Surplus of $13,912.49 at February 24, 1946. This represents an increase of $96.11 during the year under examination, the detail of which may be found on Exhibit E of this report.

Trust Funds

The trust fund investments were examined. Some of the income had not been expended during the year.

General

The 1946 excise tax receipts, No. 176 to 320, and those for 1947, No. 1 to 148, were checked from the copies of the receipts retained by the Collector and the amount of $45.02 was found to be due from the Tax Collector.

Recommendations

It is recommended,

That, the Treasurer reconcile the checking account with the bank statement at the end of each month.

That, the Tax Collector deposit all tax collections in full at the end of each month.

COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS

	February 28, 1947		February 23, 1946	
Cash		$6,543.67		$7,802.26
Accounts Receivable (Schedule A-1)		166.10		.68
Property Sales Receivable (Sch. A-2)		399.25		341.66
Taxes Receivable:				
Current Year (Schedule A-3)	$1,103.33		$981.21	
Prior Years (Schedule A-3)	202.87		314.55	
	$1,306.20		$1,295.76	
Less—Reserve for Losses	66.51		632.51	
		1,239.69		663.25
Tax Liens (Schedule A-4)		361.22		436.15
Tax Deeds (Schedule A-5)	42.32			57.32
Less—Reserve for Losses	21.16			
		21.16		
Tax Acquired Property (Sch. A-6)		395.12		637.27
Property Sales Agreement (Sch. A-7)		329.66		391.71
Investments—Securities (Sch. A-8)		5,177.24		5,089.50
Capital Reserve Fund:				
Time Deposit (Schedule A-9)		500.00		500.00
TOTAL ASSETS—GENERAL FUND		$15,133.11		$15,919.80

LIABILITIES

	February 28, 1947		February 23, 1946	
Accounts Payable		$ 6.03		$ 5.20
Due Governmental Agency:				
Withholding Tax		118.50		72.35
Due Trust Fund Income		109.58		98.08
Total Liabilities		234.11		175.63
RESERVE				
Capital Reserve Fund		500.00		500.00
SURPLUS				
Appropriated (Exhibit D)	$ 390.40		$ 1,331.68	
Unappropriated (Exhibit E)	14,008.60		13,912.49	
		14,399.00		15,244.17
TOTAL LIABILITIES, RESERVE AND SURPLUS–GENERAL FUND		$15,133.11		$15,919.80

TRUST FUNDS

Time Deposits (Schedule A-11)	$ 404.21	$401.82
Due from General Fund (Sch. A-11)	109.58	98.08
Investments (Schedule A-11)	3,100.00	3,100.00
TOTAL ASSETS–TRUST FUNDS	$3,613.79	$3,599.90

Principals (Schedule A-11)	$3,477.76	$3,477.76
Income (Schedule A-11)	136.03	122.14
TOTAL LIABILITIES—TRUST FUNDS	$3,613.79	$3,599.90

TOWN OF WASHINGTON—STATEMENT OF DEPARTMENTAL OPERATIONS **EXHIBIT D**

YEAR ENDED FEBRUARY 28, 1947

	Balances 2-24-46	Appro-priations	Cash Receipts	Other Credits	Total Available	Cash Disburse-ments	BALANCES LAPSED Over-draft	Unex-pended	Carried Forward
GENERAL GOVERNMENT									
Town Charges		$1,500.00	$210.47	$37.50	$1,747.97	$2,203.51	$455.54		
PROTECTION									
Street Lights		195.00			195.00	188.10		$6.90	
HEALTH									
Public Nurse		50.00			50.00	50.00			
HIGHWAYS AND BRIDGES									
Roads and Bridges		2,000.00	41.80		2,041.80	2,163.36	121.56		
State Aid Road	$799.50	799.50			1,599.00	1,599.00			
Patrol Maintenance		1,300.00			1,300.00	1,254.60		45.40	
Maintenance Third Class Road		574.00			574.00	588.21	14.21		
Unimproved Road			1,099.02		1,099.02	1,136.76	37.74		
Special Resolve Maintenance				211.67	211.67	47.48			164.19
Emergency Repairs	200.00				200.00	147.98		52.02	
Cutting Bushes		50.00		186.80	236.80	367.36	130.56		
Purchase of Equipment		500.00			500.00	131.44		368.56	
Snow Removal		2,000.00	1,081.65		3,081.65	3,014.05		67.60	
	999.50	7,223.50	2,222.47	398.47	10,843.94	10,450.24	304.07	533.58	164.19
CHARITIES									
Support of Poor		3,000.00	85.72		3,085.72	1,621.46		1,464.26	
Mothers Aid						887.50	887.50		
		3,000.00	85.72		3,085.72	2,508.96	887.50	1,464.26	
EDUCATION									
Schools	185.35	5,100.00	3,425.65	35.00	8,746.00	8,805.87			—59.87
Salary Supt. of Schools		240.00			240.00	268.09	28.09		
School Repairs	146.83	200.00			346.83	60.75			286.08
	332.18	5,540.00	3,425.65	35.00	9,332.83	9,134.71	28.09		226.21

LIBRARY									
Gibbs Free Library		50.00	5.00		55.00	55.00			
UNCLASSIFIED									
Maine Municipal Association		30.00			30.00	30.00			
Memorial Day		20.00			20.00	17.10		2.90	
Auditing Books		200.00			200.00	324.48	124.48		
Discounts		150.00			150.00	193.58	43.58		
Publicity Bureau		25.00			25.00	25.00			
Abatements		50.00			50.00	193.84	143.84		
		475.00			475.00	784.00	311.90	2.90	
INTEREST									
On liens			121.14		121.14			121.14	
SPECIAL ASSESSMENTS									
State Tax		1,961.96			1,961.96	1,961.96			
County Tax		649.00			649.00	649.00			
		2,610.96			2,610.96	2,610.96			
TOTAL ALL DEPARTMENTS	$1,331.68	$20,644.46	$6,070.45	$470.97	$28,517.56	$27,985.48	$1,987.10	$2,128.78	$390.40
EXHIBITS	(A)	(C)	(B)			(B)	(E)	(E)	(A)

EXHIBIT E

TOWN OF WASHINGTON

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS
YEAR ENDED FEBRUARY 28, 1947

Unappropriated Surplus—February 24, 1946			$13,912.49
Adjustments Affecting Prior Years:			
Credits:			
Reserve for Tax Accounts Adjusted	$534.41		
Gain on Sale of Tax Acquired Property	170.97		
Taxes Added to Property Account	124.54		
		$ 829.92	
Charges:			
1945 Balances Lapsed in Error	398.47		
Tax Deed Cancelled	22.93		
Accounts Receivable Written Off	.68		
		422.08	
NET ADJUSTMENT			407.84
ADJUSTED SURPLUS			$14,320.33
Increase:			
Appropriation Balances:			
Unexpended (Exhibit D)	$2,128.78		
Overdraft (Exhibit D)	1,987.10		
		141.68	
Overlay (Exhibit C)		71.26	
Excise Tax		811.42	
Supplemental Taxes		76.17	
Increase—Value of U. S. Government Bonds		87.74	
Total Increase			1,188.27
Decrease:			
Town Charges—Appropriated from Surplus			1,500.00
NET DECREASE			311.73
UNAPPROPRIATED SURPLUS—February 28, 1947 (Exhibit A)			$14,008.60

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

REPORT OF OVERSEERS OF POOR

Credits

Appropriation		$1,700.00

Debits

Murray Dawson	$ 453.02	
Winfield Austin	1,324.38	
Supplemental Aid to A.D.C.	153.95	
Supplemental Aid to O.A.S.	90.00	
Adolph Nickles	60.00	
Soldiers' Aid	164.57	
Total Expended		$2,245.92
Overexpended		545.92

AID TO DEPENDENT CHILDREN

Appropriation		$900.00
Annie Creamer	$346.50	
Alice Dawson	99.99	
Rosie Bowman	439.50	
Total Expended		$885.99
Unexpended		$14.01

STATE DEPENDENTS

Paid Acct. Elizabeth DeVine	$494.94	
Paid Acct. George Belcher	62.50	
Received from State		$494.94
Due from State		$62.50

Respectfully submitted by

ARCHIE LENFEST
B. R. SIDELINGER
SIDNEY HUMES
Overseers of Poor

TREASURER'S REPORT

Date Rec'd			
Mar.			
29		Balance brought forward	$6,543.67
29	1380	Frances Crooker, Cash on hand	52.88
Apr.			
8	1381	Withholding tax on Teachers, War. #3	106.60
9	1382	U. S. Treas., Cemetery Trust Fund	5.00
9	1382	U. S. Treas., Daggett School Fund	17.50
9	1383	Harry Belyea, 1946 tax	37.95
11	1384	Carrie Mears, tax	4.00
12	1385	A. M. Hibbert, Col., 1945 abatement tax and excise	113.22
12	1386	A. M. Hibbert, Col., 1946-45 taxes and excise	414.66
12	1387	M. E. Stanley, 1946 lien	18.37
12	1388	Withholding tax on Teachers, War. #4	52.20
24	1389	Lina Bartlett, Mahalay Shepherd Trust Fund	1.97
24	1390	A. M. Hibbert, Col., 1946 Poll Tax	3.00
29	1391	Withholding Tax on Road Work, War. #1-5-6-7-8	46.35
May			
3	1392	A. M. Hibbert, Col., 1946 Taxes	373.87
8	1393	M. E. Stanley Bal. due on 1946 Lien	.12
10	1394	Withholding tax on Teachers, War. #10	69.60
15	1395	Withholding tax on Rd. Work, War. #11-12	17.69
29	1396	A. M. Hibbert, Col., 1947 tax	178.40
June			
3	1397	First Nat'l Bank, Emma D. Johnston Trust Fund	3.50
3	1398	Withholding on Rd. work, War. #13-14	17.00
17	1399	Carrie Mears, tax	5.00
21	1400	A. M. Hibbert, Col., 1946 taxes and Ex.	60.00

21	1401	A. M. Hibbert, Col., 1947 taxes.....	1,120.65
23	1402	Agnes Peabody, town property.....	197.65
28	1403	A. M. Hibbert, Col , 1947 tax.....	83.04
28	1404	A. M. Hibbert, Col , 1947 taxes	3,204.40
30	1405	Withholding tax on road work, War. #15-17.....	35.70
30	1406	Withholding tax on teachers, War. #16	87.00
July			
1	1407	U. S. Treas., cemetery trust fund.....	16.25
1	1408	Withholding tax on rd. work, War. #18	1.21
3	1409	E. L. McFarlene, 1947 lien.....	9.10
8	1410	A. M. Hibbert, Col. 1947 taxes.....	3,849.76
8	1411	A. M. Hibbert, Col., 1947 taxes and Ex.	114.80
15	1412	Withholding on rd. work, War. #19-20	25.66
16	1413	State of Maine Treas. Dept., 1946-47 snow removal costs.....	1,144.05
25	1414	State of Maine Treas. Dept., Library stipend certificate.....	5.00
29	1415	Carrie Mears, tax.....	5.00
Aug.			
2	1416	State of Me. Treas. Dept., 1947 Bank Stock.....	21.04
8	1417	A. M. Hibbert, Col., 1947 taxes, excise.	605.22
8	1418	Cecil E. Bradstreet, 1947 lien.....	36.00
13	1419	Charlotta Choate, part payment '46 lien	10.00
18	1420	Carrie Mears, tax.....	6.00
24	1421	State of Me. Treas. Dept., Health and Welfare.....	93.01
25	1422	Charlotta Choate, 1946 l en on Acct...	5.00
28	1423	Town of Washington, gravel.....	173.70
29	1424	A. M. Hibbert, Col,. 1946 tax.....	5.55
Sept.			
1	1425	U. S. Treas., cemetery trust fund	5.00
1	1426	U. S. Treas., Daggett school fund.....	17.50
4	1427	Note Young, 1947 lien and Pers. estate.	29.67
4	1428	Withholding tax on rd. work War. #23-25-26-27-28-29.....	92.40
5	1429	A. M. Hibbert, Col., 1947 taxes & excise	280.98

5	1430	State of Maine Treas. Dept., Health and Welfare	75.82
18	1431	State of Me. Treas. Dept., reimburse the town aid to forest fires	18.13
18	1432	Alfred & Jennie Nash, 1945-46-47 liens.	224.37
30	1433	A. M. Hibbert, Col., 1947 taxes	462.27
Oct.			
9	1434	A. M. Hibbert Col., 1940-1-2-3-4-5	4.43
9	1435	A. M. Hibbert, Col , 1947 taxes & excise	840.64
10	1436	State of Me Treas. Dept., Health and Welfare	90.02
21	1437	Richard L. Loomis, 1945-46 liens	9.63
27	1438	Archie Lenfest, Harry Belyea poll tax, sale of dynamite	7.48
30	1439	Withholding tax on rd. work, War. #30-32-33-34	94.07
31	1440	A. M. Hibbert, Col., 1947 taxes	236.86
31	1441	A. M. Hibbert, Col., 1947-48 exicse	52.22
Nov.			
4	1442	State of Me. Treas. Dept., Health and Welfare	45.56
4	1443	State of Me. Treas. Dept., highway	1,187.24
10	1444	A. M. Hibbert, Col., 1947 tax	34.08
11	1445	Archie Lenfest, James Belcher, poll tax and S. W. Powell 1947 liens	44.49
17	1446	A. M. Hibbert, Col., 1947 taxes	115.85
18	1447	A. M. Hibbert, Col., 1947 taxes & Excise	895.85
21	1448	A. M. Hibbert, Col., 1947 tax	15.75
22	1449	State of Me. Treas. Dept., Health and We fare	45.38
25	1450	Herbert Cox, 1947 liens	20.21
25	1451	A. M. Hibbert, Col., 1947 tax	31.45
Dec.			
2	1452	A. M. Hibbert, Col., 1947 taxes	1,092.61
9	1453	State of Me. Treas. Dept., education subsidy for ½ year	75.00
13	1454	A. M. Hibbert, Col., 1947 tax	32.05
13	1455	Vermon Crummett, 1947 l'en	9.24

15	1456	Archie Lenfest, Xmas trees sold Lester Moore	6.50
17	1457	A. M. Hibbert, 1947 taxes	91.43
19	1458	State of Me. Treas. Dept., school fund.	1,954.89
19	1459	State of Me. Treas. Dept., Equalization fund	1,447.00
20	1460	State of Me. Treas. Dept., 3rd class reconstruction	2,183.06
20	1461	Harry Belyea, insta lment on Luce place	100.00
20	1462	Town of Washington, gravel	44.00
22	1463	A. M. Hibbert, Col., 1947 taxes	1,125.61
22	1464	A. M. Hibbert, Col., 1947 taxes & excise	340.46
22	1465	A. M. Hibbert, Col., 1947 tax	54.80
25	1466	State of Me. Treas. Dept., town road improvement	1,364.24
25	1467	A. M. Hibbert, Col., 1947 poll tax	3.00
31	1468	Withholding tax, rd. work War. #35-37-39-40-41-42	60.16
31	1460	Withholding tax, teachers, War. #36-38-44-45	277.20
Jan.	1948		
1	1470	U. S. Treas., cemetery trust fund	16.25
5	1471	A. M. Hibbert, Col., 1947 taxes	555.44
5	1472	A. M. Hibbert, Col., 1947 taxes	485.18
5	1473	A. M. Hibbert, Col., 1948 excise	105.23
9	1474	Town of Washington, State tax, deducted from school fund	2,089.61
14	1475	Cecil Bradstreet, Bal. due on 1947 lien.	1.24
16	1476	State of Me. Treas. Dept., 1947 St. Aid	1,877.60
20	1477	A. M. Hibbert, Col. 1947 taxes and 1948 excise	586.20
24	1478	State of Me. Treas. Dept., Health and Welfare	145.15
Feb.			
2	1479	A. M. Hibbert, Col., 1947 tax	8.69
2	1480	A. M. Hibbert, Col., 1947 tax	27.75
3	1481	A. M. Hibbert, Col., 1947 taxes and 1948 excise	481.49

14	1482	State of Me. Treas. Dept., 1947 St. Aid	23.96
16	1483	Madeline Miller, 1947 lien	14.93
19	1484	A. M. Hibbert, Col., 1946-47 taxes, 1948 excise	2,115.18
19	1485	A. M. Hibbert, Col., 1946-47 taxes	215.66
20	1486	Forrest Chapman, rental of snow plow.	250.00
20	1487	Withholding tax teachers and rd. work War. #47-48-49-51	119.49
21	1488	Sidney Humes, culvert	14.00
21	1489	A. M. Hibbert, 1940-41 42-43-45-46-47 taxes	484.96
21	1490	A. M. Hibbert, Col. 1947 taxes and 1948 excise	612.19
			$44,466.14

PAYMENTS

Paid on warrants for 1947-48	$40,027.26	
Cash Balance	4,438.88	
		$44,466.14

(MRS.) LETA M. TIBBETTS,
Treasurer

TAX LIENS FOR 1947

James Belcher	$ 5.01
Stanley Blinstrub	33.02
Charlotta Choate	47.02
Jessie Clark	12.01
Jessie Clark	31.27
Everett Cunningham	15.50
Frank and Eloise Drinkwater	3.26
Adelbert Edgecomb	3.62
Hazel Hupper	2.20
Allen Ripley	8.50
Harland Ripley	22.36
Leslie Savage	30.02
Leslie Savage	12.00

Ethel Trask	10.05	
Merrill Turner	9.56	
Ivory White	4.30	
Note Young	15.50	
Fred Jones	64.53	
		$329.73

TAX LIENS FOR 1946

Charlotta Choate	$ 4.45	
Jessie Clark	28.37	
Jessie Clark	10.98	
Adelbert Edgecomb	3.40	
Fred Jones	58.40	
Charles Sweet	4.60	
Charles Sweet	52.09	
Mahlon Turner	7.82	
		$170.11

TAX LIENS 1937 FOR 1936 TAX

Turner, Chauncey	$13.25

TAX DEEDS

Nichles, Adolph	$34.65	
Shuman Nathaniel, heirs	7.67	
		$42.32

TOWN PROPERTY

Balduc, Eugene	$55.72	
Cooper & Marden	26.90	
Dickerson, Doris	29.70	
Daigle, Joseph	80.10	
Grotton, Lamont	15.15	
Grotton, Susie	28.96	
Hunt, Ralph	4.75	
Morton, Lawrence	27.87	
Packa d, Frank	15.00	
Pierpont, Arthur	39.89	
		$324.05

AGREEMENT

Harry Belyea	$229.66

PROPERTY SALES RECEIVABLE

Carrie Mears	$126.01	
Ada Pitman	253.24	
		$279.25

SELECTMEN'S REPORT

TOWN CHARGES

Appropriation	$1,800.00	
Credits	25.98	
Total		$1,825.98

A. A. Bartlett, moderator	$ 10.00
E. Ashley Walters, insurance	61.60
Marks Printing House, supplies	42.45
Frances Crooker Amt. due	2.59
Knox Reg. Deeds	33.80
Perley Hopkins, Davis Cem.	19.50
Marion Mitchell, recording Vital Statistics	5.00
Chas. E. Nash & Son, reports	181.00
Fist National Bank of Rockland, check service	3.60
Knox County Trust Co., " "	10.16
Kuhn Ins. Co., insurance	5.70
First Nat'l Bank of Damariscotta, check service	7.07
State Treas., Honor Roll	34.60
Fighting Fire	36.25
State Treasurer, vaccines	7.58
Richard Hanson, town lot	5.00
Gas—Fire Patrol	79.39
Willis R. Vinal, Exc. of will	.50
A. E. Johnston, Health officer	25.00
A. E. Johnston, School Committee	15.00
Clara Overlock, School Committee	15.00
Louise Ames, School Committee	15.00
Earl Boynton, Constable's fee	3.00
Chas. Smalley, Attorney	17.00
Clara Overlock, School Committee	15.00
Louise Ames, School Committee	15.00

Leta Tibbetts, salary Treasurer	200.00
" " Disc. liens	6.00
" " Postage	9.18
" " use of car	20.00
" " salary Town Clerk	50.00
" " Recording Vital Statistics	13.50
" " Rep. to State	1.30
" " Recording oaths	5.00
A. M. Hibbert, Com. on 1940 taxes	.10
" " " " " 1941 taxes	.13
" " " " " 1942 taxes	.09
" " " " " 1943 taxes	.11
" " " " " 1944 taxes	.03
" " " " " 1945 taxes	.13
" " " " " 1946 taxes	13.90
" " " " " 1947 taxes	490.45
" " " abatements	62.80
" " " writing excise taxes	37.50
" " " writing liens	28.00
Sidney Humes, salary as Selectman	195.00
" " use of car	12.00
" " placing Flags	4.00
" " Postage	.50
" " telephone	.25
B. R. Sidelinger, salary as Selectman	150.00
Archie Lenfest, salary as Selectman	360.75
" " postage	5.42
" " telephone	18.18
" " car hire	18.50
Total Charges	$2,338.61
Overexpended	$512.63

PURCHASE OF EQUIPMENT

Appropriation	$200.00
Paid F. R. Ludwig, road machine	350.00
Overexpended	$150.00

STREET LIGHTS

Appropriation	$245.00
Paid C. M. P. Co	186.50
Unexpended	$58.50

PUBLIC NURSING

Appropriation	$50.00
Paid State Treasurer	$50.00

MAINE MUNICIPAL ASSOCIATION

Appropriation	$30.00
Paid M M. A.	$30.00

TOWN ROADS AND BRIDGES

Appropriation	$3,000.00
Credits	62.48
Total Fund	$3,062.48

Expended by E. E. Sukeforth	$ 33.65
Expended by Elmer Jones	38.72
Culverts	28.96
Raymond Turner, foreman	276.03
George Finley, truck	140.25
Archie Leigh, labor	33.00
George Turner, labor	95.25
Raymond Choate, labor	26.25
Herbert Brann, labor	42.10
Kenneth Ripley, truck	34.50
Arthur Leigher, truck	136.40
Charles Chase, labor	10.00
Edwin Young, driver	3.00
William Palmer, labor	47.62
Arthur Cunningham, labor	18.00
Perley Cunningham, labor	18.00

George Ames, supplies	.90
George Jones, welding	15.00
Clifton Brann, truck	71.45
Robert Cox, driver	45.75
Victor Chapman, driver	3.00
Walter Merservey, labor	40.50
Forrest Chapman, truck	48.92
Geneva Chapman, gravel	3.60
Chas. Schroyer, gravel	16.80
Minot Lenfest, labor	66.00
James Curtis, labor	6.00
Ray Dawson, labor	6.00
Edward Ludwig, truck	18.00
Donald Nichols, driver	24.00
Fred Ludwig, truck	20.40
Chas. Barnes, lumber	69.60
Herbert Cox, labor	3.75
Joseph Derosier, labor	21.00
Linley Fitch, labor	15.00
Alton Overlock, plank	7.62
Chester Fitch, labor	14.25
Edgar Condon, labor	6.00
William Prescott, labor	6.00
Bicknell Mfg. Co., dynamite	18.50
F. L. Ludwig, supplies	2.65
Expended by Turner	$1,430.39

Charles Doe, Foreman	$277.42
P. L. Sukeforth, labor	96.00
F. E Sukeforth, labor	148.50
George Lee, labor	12.00
Robert Lee, labor	4.50
Robert Cargill, labor	9.00
David Sidelinger, labor	26.25
Donald Grinnell, labor	7.50
Wm. Mitchell, driver	3.75
John Nichols, driver	18.00

Chas. Finn, truck	25.60	
E. C. Jones, truck	195.85	
Robert Grierson, truck	40.80	
Clifton Brann, truck	49.60	
Ernest Pitcher, truck	81.55	
Lester Moore, truck	20.00	
Edward Weaver, truck	6.40	
Perry Thomas truck and shovel	50.90	
Robert Grierson, Jr., truck	12.75	
George Finley, truck	15.00	
F. L. Ludwig, supplies	.70	
Lincoln Lumber Co., supplies	2.50	
Donald Leavitt, bulldozer	48.00	
S. H. Weston, supplies	.45	
Lexton Mank, sharpening picks	3.00	
Chas, Schroyer, gravel	42.40	
P. L Sukeforth, gravel	4.60	
P. E. Jones, lumber	171.47	
Expended by Doe		$1,378.24
Total expended		$2,909.96
Unexpended		152.52

SPECIAL RESOLVE ROAD MAINTENANCE

Balance from 1946		$164.19
Chas Doe, Foreman	$16.71	
P L. Sukeforth, labor	5.25	
David Sidelinger, labor	3.00	
F. E. Sukeforth, labor	6.00	
Leroy Grinnell, labor	2.25	
Donald Grinnell, labor	2.25	
Wm. Mitchell, driver	2.25	
E. C. Jones, truck	23.60	
Ernest Pitcher, truck	14.05	
Robert Grierson, truck	7.65	
Robert Grierson, Jr., truck	7.65	

Clifton Brann, truck	6.00	
George Finley, truck	9.00	
F. L. Ludwig, truck	8.75	
Lincoln Lumber Co., supplies	1.80	
P. E. Jones, plank	14.30	
Perry Thomas, truck and shovel	25.05	
Chas. Schroyer, gravel	8.50	
Total		$164.06
Unexpended		$.13

SPECIAL RESOLVE ROAD CONSTRUCTION

Received from State		$1,187.24
Refund—gravel		133.20
Total Available		$1,320.44
Hollis Weaver, Foreman	$ 33.00	
Lawrence Pooler, gra. opp.	40.00	
Albert Lovejoy labor	30.75	
Calvin Lovejoy, labor	30.75	
Arthur Carroll, labor	11.25	
Perley Hopkins, labor	11.25	
John Fitzsimmons, shovel	390.50	
Robert Grierson, Jr., truck	84.35	
George Finley, truck	83.95	
Donald Teel, labor	87.75	
Raymond Payson, truck	29.25	
F. L. Ludwig, truck	78.00	
Clifton Brann, truck	72.00	
Chas. Finn, truck	70.00	
Arthur Leigher, truck	62.40	
Town of Washington, gravel	108.50	
Chas. Schroyer, gravel	24.70	
Bancroft & Martin Rolling Mills culverts	152.87	
Total expended		$1,401.27
Overdrawn		105.53

STATE AID ROAD CONSTRUCTION

Appropriation		$ 799.50
Balance from 1946		278.60
Received from State		1,622.96
Total fund		$2,701.06
Hollis Weaver, Foreman	$ 113.00	
Arthur Carroll, labor	102.00	
Perley Hopkins, labor	62.25	
Albert Lovejoy, labor	90.00	
Calvin Lovejoy, labor	90.00	
Donald Leavitt, bulldozer	150.00	
John Fitzsimmons, shovel and grader	776.50	
Lawrence Pooler, gra. opp.	71.00	
F. L. Ludwig, truck	170.00	
Clifton Brann, truck	94.00	
E. C. Jones, truck	142.00	
U. M. Peabody, truck	130.50	
George Finley, truck	165.75	
Robert Grierson, Jr., truck	109.65	
F. L. Ludwig, supplies	1.90	
Myrick Hisler, gravel	279.00	
Bicknell Mfg. Co., dynamite	16.63	
Mervin Merrill, welding chains	6.25	
State Highway Commission, compressor	32.85	
Bancroft & Martin Rolling Mills, culvert	168.43	
Total expended		$2,771.71
Overdrawn		70.65

THIRD CLASS ROAD MAINTENANCE

Appropriation		$574.00
Raymond Turner, labor	$ 16.40	
George Turner, labor	10.50	
Archie Leigh, labor	3.00	
Robert Cox, labor	6.00	

Walter Meservey, labor	1.50	
Chas. Doe, labor	33.75	
P. L. Sukeforth, labor	30.00	
F. E. Sukeforth, labor	15.75	
Elmer Jones, labor	6.56	
H. B. Cunningham, labor	2.25	
Forrest Chapman, labor	5.45	
Clifton Brann, truck	7.50	
George Finley, truck	5.10	
Robert Grierson, truck	41.40	
Chas. Finn, truck	50.35	
E. C. Jones, truck	38.40	
P. L. Sukeforth, gravel	5.50	
Total expended		$279.21
Unexpended		$294.79

THIRD CLASS ROAD CONSTRUCTION

Received from State	$2,183.06
Refund—Gravel	65.20
Total available	$2,248.26

Hollis Weaver, Foreman	$89.00
Albert Lovejoy, labor	62.25
Calvin Lovejoy, labor	62.25
Arthur Carroll, labor	56.25
Perley Hopkins, labor	39.00
Lawrence Pooler, gra. opp.	41.00
John Fitzsimmons, shovel and gravel	696.75
Robert Grierson, Jr., truck	94.35
George Finley, truck	145.35
Donald Teel, truck	63.00
Raymond Payson, truck	51.75
F. L. Ludwig, truck	100.00
Clifton Brann, truck	58.00
Chas. Finn, truck	53.20

Arthur Leigher, truck	78.20	
Donald Leavitt, bulldozer	120.00	
Nellie Crooker, earth	23.55	
Town of Washington, gravel	65.20	
E. C. Jones, truck	10.00	
F. L. Ludwig, supplies	1.25	
State of Maine, tarring	437.50	
Bancroft & Martin, culverts	46.79	
Total		$2,420.24
Overexpended		171.98

UNIMPROVED ROAD

Received from State		$1,364.24
Chas Doe, Foreman	$ 30.75	
Raymond Turner, Foreman	67.60	
William Palmer, labor	39.00	
James Curtis, labor	42.00	
Edgar Condon, labor	42.00	
Chester Fitch, labor	10.50	
Linley Fitch, labor	6.00	
Minot Lenfest, labor	18.00	
Joseph Derosier, labor	3.00	
Geo. Turner, labor	41.62	
Wm. Prescott, labor	21.38	
Chas. Chase, labor	21.00	
Jas. Curtis, Jr., labor	9.00	
P. L. Sukeforth, labor	22.12	
Leroy Grinnell, labor	25.88	
Donald Grinnell, labor	25.88	
Kenneth Ripley, truck	54.15	
Arthur Leigher, truck	57.00	
F. L. Ludwig, truck	67.50	
N. M. Peabody, truck	72.00	
Geo. Finley, truck	61.50	
Perry Thomas, truck and shovel	248.55	
Robert Grierson, truck	58.65	

Robert Grierson, Jr., truck	58.65	
Ernest Pitcher, truck	49.73	
E. C. Jones, truck	56.00	
Clifton Brann, truck	42.00	
William Mitchell, driver	15.75	
Alton Prock, bulldozer	113.75	
Herbert Cox, tractor	9.00	
Town of Washington, gravel	44.00	
Chas. Schroyer, gravel	40.00	
Merle Vanner, gravel	30.00	
Total expended		$1,503.96
Overexpended		139.72

PATROLLED ROADS

Appropriated	$1,300.00
Paid State Treasurer	1,259.00
Unexpended	$41.00

SNOW REMOVAL

Appropriation		$2,000.00
Received from State		1,144.05
Snow Plow rental		250.00
Total fund		$3,394.05
Clifton Brann, balance contract	$ 850.00	
State of Maine, plowing Rt. 126-17	325.60	
Snow fence removal	86.57	
Snow fence erection	214.56	
Geo. Miller, sand	8.50	
S. H. Weston, wire	1.35	
Fox & Ginn, express	15.70	
W. H. Shurtleff Co., salt	50.00	
Clifton Brann, plowing Nickles Road	12.50	
Forrest Chapman, per Contract	2,000.00	
Total expended		$3,564.78
Overexpended		170.73

Balance due F. Chapman on Contract, $1,000.00

BUSH CUTTING

Appropriation		$100.00
Chas. Doe	$30.00	
F. E. Sukeforth	30.00	
Total expended		$60.00
Unexpended		$40.00

EMERGENCY REPAIR

Appropriation	$200.00
Unexpended	$200.00

AUDIT OF TOWN BOOKS

Appropriation	$200.00
Paid State Treasurer	$250.02
Overexpended	$50.02

GIBBS FREE LIBRARY

Appropriation		$75.00
State Stipend Fund		5.00
Total fund		$80.00
Paid Librarian	$50.00	
Lincoln Lumber Co.	1.65	
A. E. Johnston	12.00	
Total expended		$63.65
Unexpended		$16.35

MEMORIAL DAY

Appropriation	$20.00
Marks Printing House, flags	25.00
Overexpended	$5.00

ABATEMENT OF TAXES

Waldo Christianson, error in valuation . . .	$39.96	
Mrs. Etta Knowlton, cottage untenantable	3.81	
Harold Brann, paid in Somerville	3.00	
Perley Cunningham, disabled Veteran . . .	3.00	
Winfield Foster, Jr., paid in Whitefield . . .	3.00	
Wm. J. Hanson, by vote of town	7.03	
Perl Overlock, illness	3.00	
Total abatements		$62.80

No appropriation.

DISCOUNT ON TAXES

Appropriation	$200.00
Paid A. M. Hibbert, Collector	175.10
Unexpended	$24.90

EXCISE TAX

To Surplus	$1,312.25

WITHHOLDING TAX

Balance from 1947	$ 118.50	
Collected by Treasurer	1,102.33	
Total withheld		$1,220.83
Paid Collector of Int. Revenue		1,101.34
Due Collector of Int. Revenue		$119.49

SCHOOL ACCOUNTS

Appropriation	$7,200.00
Daggett School Fund Interest	35.00
State Treasurer, subsidy	75.00

State School Fund	4,042.50
State Equalization	1,447.00
Total available	$12,799.50
Expended by School Department	11,660.88
Unexpended	$1,138.62

SALARY OF SUPERINTENDENT

Appropriation	$300.00
Paid L. L. Gray, Supt.	336.66
Overexpended	$36.66

SCHOOLHOUSE REPAIRS

Appropriation		$200.00
1946 unexpended balance		286.08
Total available		$486.08
Lincoln Lumber Co., supplies	$203.45	
Alfred Hansen, labor	244.04	
Total expended		$447.49
Unexpended Balance to 1948		$38.59

INTEREST ON DAGGETT SCHOOL FUND

Received from U. S. Treasurer	$35.00
To School Account	$35.00

STATE TAX

Appropriation	$2,089.61
To State Treasurer	$2,089.61

COUNTY TAX

Appropriation	$685.44
Paid County Treasurer	$685.44

OVERLAY

To Surplus	$150.41

INTEREST ON LIENS AND TAXES

To Surplus	$20.82

GAIN ON TOWN PROPERTY

To Surplus	$137.55

SUMMARY OF ACCOUNTS

	Overdrafts	*Unexpended*
Town roads and bridges		$ 152.52
Snow removal	$ 170.73	
Purchase of equipment	150.00	
Third Class road maintenance		294.79
Third Class road construction	171.98	
State Aid road construction	70.65	
Special Resolve road maintenance		.13
Special Resolve road construction	105.53	
Unimproved roads	139.72	
Patrol roads		41.00
Street lighting		58.50
Emergency repairs		200.00
Bush cutting		40.00
Supt. salary	36.66	
Schoolhouse repairs, balance to 1948		38.59
Post War building fund, to be deposited		1,000.00
Support of dependents	545.92	
Mothers Aid		14.01
Memorial Day	5.00	
Gibbs Free Library, balance to 1948		16.35
Audit of books	50.02	
Town charges	512.63	
Discount on taxes		24.90
Interest on liens and taxes		20.82
Gain—Town property		137.55
Excise tax		1,312.25
Overlay		150.41
Due from State, State dependents	62.50	
	$2,021.34	$3,501.82

CHANGE IN SURPLUS SUBJECT TO AUDIT

Surplus Mar. 1, 1947	$14,008.60	
Unexpended balances	3,501.82	
		$17,510.42
Overdrafts	$2,021.34	
Raised from Surplus	2,599.50	
		4,620.84
Surplus Mar. 1, 1948		$12,889.58

OBLIGATIONS

Accounts Payable	
Collector of Internal Revenue	$ 119.49
Post War Fund Reserve	1,500.00
Cemetery Trust Fund Reserve	2,134.18
Daggett School Fund Reserve	1,479.61
Surplus	14,008.60
Cash on hand	$4,438.88
Town funds invested	4,995.00
Post War Fund invested	500.00
Cemetery Trust funds invested	2,000.00
Daggett School fund invested	1,478.44
Interest Accrued	
Town funds invested	232.19
Cemetery funds invested	180.18
Post War fund invested	15.00

Respectfully submitted, subject to Audit,

ARCHIE LENFEST
B. R. SIDELINGER
SIDNEY HUMES
Selectmen of Washington

PERPETUAL CARE CEMETERY LOTS

	Permanent Funds	Income 1947	Interest Received	Paid out	Balance to 1948
Stephen Andrews	$100.00	$ 5.39	$ 2.50		$ 7.89
Susan Daggett	100.00	6.39	2.50	1.50	7.39
Heaton Family	50.00	20.93	1.25 rec.		22.18
James Hodges	50.00	4.69	1.25		5.94
John Howes	50.00	4.06	1.25		5.31
Edward Sidelinger	100.00	9.39	2.50		11.89
Mahala Sheppard	50.00	4.69	2.52		7.21
Nellie Lincoln	200.00	16.27	5.00	16.30	4.97
Abbie McDowell	100.00	6.39	2.50		8.89
Clara McDowell	100.00	5.43	1.04 rec.		6.47
Isaac Johnston		.50	3.50		4.00
Freeman Jones	200.00	11.91	3.18 rec.	2.00	13.09
Mary and Nathaniel Overlock	100.00	.98	2.50		3.48
MARR CEMETERY FUND					
Seldom Overlock	$800.00	$45.10	$20.00	$20.00	$45.10

TAX COLLECTOR'S REPORT

UNCOLLECTED TAXES 1947

Maymond Austin	$ 22.20
Harry Belyea, as tenant	43.70
A. A. Bartlett	105.45
Elden Bartlett	3.00
Herbert Brann	23.34
Lamont Brann	22.94
James Belcher	7.44
Waldernere Christianson	21.83
Jessie C. Clark	42.55
Vernon Crummett	7.40
Perley and Mary Cunningham	44.21
Raymond and Charlotta Choate	3.70
Raymond Choate	16.69
Charlotta Choate	48.10
James Curtis	3.74
Anna Curtis	49.58
James Curtis, Jr.	27.05
Herbert Cox	14.80
Joseph Derosia	3.00
George Farris	3.00
Alton Gray	3.74
Robert Grierson	61.79
Elurick Grotton	18.13
William Greenwood	3.74
Glower Bros. Inc	111.00
Margaret Hanson	148.00
William Hanson	3.74
Birdell Hibbert	69.60
Alden Hibbert	8.14
Maude Hibbert	33.30
Abner Hill heirs	14.80
Effie Hill heirs	53.65
William Jackson	25.89

Fred Jones heirs	66.60
George E. Jones	90.65
Nina Johnston	5.55
Jack Leonard	3.00
Roger Morang	3.00
Ralph Martineau	99.94
Galon Mears	7.44
William Mietzner	59.20
Isaac Meserve	3.70
George Miller, Jr.	3.74
H. J. Moore	82.14
Alina Myllynen	29.23
Adolph Nickles	22.20
Alfred and Jennie Nash	81.40
Alfred Nash	8.18
Roland Newton	3.74
Edith Overlock	3.70
Arthur Pierpoint	22.20
Wilbur Pitman	8.36
Harry Perkins, Jr.	1.85
Maurice Powell	59.20
Allen Ripley	11.14
Harland Ripley	19.24
Leslie Savage	77.00
Cedric L. Sheppard	40.70
Merrill Turner	8.51
George Turner	33.30
Raymond Turner	28.69
Mahlon Turner	7.40
Gertie Turner	72.52
Ethel Trask	29.50
Renie Usher	62.90
Fred Weltingham	8.55
Addison Winchenback	3.00
Saino Wirta	54.39
Herman Wirta	37.00
Francis Watts	1.02
Note E. Young and Melimina Perkins	20.35

Note C. Young	21.50
Bath Box Co.	148.00
Celcie Bradstreet	37.00
John Copeland	11.10
Daniel M. and Henrietta Collins	7.40
Frank and Eloise Drinkwater	1.85
Robert Esancy	22.20
Adelbert Edgecomb	2.22
Harry Edgecomb heirs	29.60
Richard Edgecomb	11.10
Clifton M. and Flora L. Flanders	1.85
Freeman A. Harriman	14.80
James M. and Rowena Courtland	44.40
Miles E. Jones	18.50
Frank Sampson	37.00
Ida Ojola	18.50
Robert E. Pendleton	1.65
Stanley Powell	38.48
Joseph and Jeannett Randall	3.20
Henry Simmons heirs	2.96
Chas. Swett	62.90
Mary Barton	2.96
W. M. Bragg	.74
L. H. Dorman heirs	1.48
Hazel Hupper	.74
Rev. Mildred P. McLain	1.48
Carrie Page	1.48
Chas. Sylvester	.74
Ethel M. White	2.96
Total	$2,801.36

UNCOLLECTED TAXES 1946

James Belcher	$ 3.69
Howard Bryant	6.80
Raymond Choate	14.49
James Curtis, Jr.	3.00
Allen Ripley	3.00

Leslie Savage	3.00	
Raymond Turner	7.14	
Addison Winchenback	3.00	
Note C. Young	6.90	
Carrie Page	1.38	
Total		$52.40

UNCOLLECTED TAXES 1945

Raymond Choate	$15.50	
Robert Grierson	12.40	
Fred Jones	3.10	
Leslie Savage	5.48	
Mrs. Gilchrist	1.24	
Carrie Page	1.24	
Victor Orhorn	1.24	
John McLain	.62	
Ivory White	2.48	
Total		$43.30

UNCOLLECTED TAXES 1944

Raymond Choate	$15.50	
Robert Grierson	12.36	
Fred Jones	3.10	
William Jackson	10.12	
Leslie Savage	5.17	
Rodney Davis	.62	
Mrs. Gilchrist	1.24	
Mrs. Hazel Hupper	.25	
A. H. Marshall	1.24	
Carrie Page	2.48	
Mrs. Pease	1.24	
Chas. Simmons	.62	
Augustus Thompson	1.24	
Ivory White	1.24	
Total		$56.42

UNCOLLECTED TAXES 1943

Mrs. Gilchrist	$1.32	
Mrs. Hazel Hupper	.66	
Carrie Page	2.64	
A. H. Marshall	1.32	
Mrs. Pease	1.32	
Chas. Simmons	.66	
Augustus Thompson	1.32	
Ivory White	1.32	
Total		$10.56

UNCOLLECTED TAXES 1942

Leslie Savage	$5.02	
Mrs. Gilchrist	1.62	
Mrs. Hazel Hupper	.81	
A. H. Marshall	1.62	
Carrie Page	3.24	
Mrs. Pease	1.62	
Chas. Simmons	.81	
Augustus Thompson	1.62	
Ivory White	1.62	
Total		$17.97

UNCOLLECTED TAXES 1941

Mrs. Gilchrist	$1.66	
Mrs. Hazel Hupper	.83	
A. H. Marshall	1.66	
Carrie Page	3.32	
Mrs. Pease	1.66	
Chas. Simmons	.83	
Augustus Thompson	1.66	
Ivory White	1.66	
Total		$13.28

UNCOLLECTED TAXES 1940

W. M. Staples	$17.80	
Mrs. Gilchrist	1.78	
Mrs. Hazel Hupper	.89	
A. H. Marshall	1.78	
Carrie Page	3.56	
Mrs. Pease	1.78	
Chas. Simmons	.89	
Augustus Thompson	1.78	
Ivory White	1.78	
Total		$31.15

A. M. HIBBERT, *Collector*

TOWN CLERK'S REPORT

VITAL STATISTICS

Date 1947	*Name*	*Place of Death*	*Place of Birth*	*Place of Burial*	*Age* *yr.*	*mo.*	*da.*
Mar. 8	George W. Leigher	Liberty	Liberty	Washington	66	4	29
Mar. 18	Effie G. Cunningham	Washington	Belfast	Washington	75	9	3
Mar. 15	Minnie J. Savage	Thomaston	Appleton	Washington	77	9	7
Mar. 22	John M. Lovell	Washington	Astoria, Long Island, N. Y.	Jefferson	45	3	25
Mar. 27	Mary Doucette	Washington	Prince Edward Island	Jefferson	72	0	8
May 16	Charles E. Overlock	Washington	Washington	Washington	77		20
July 31	Augusta Ann Humes	Augusta	Nobleboro	Washington	73	3	14
July 31	Fred S. Kenniston	Union	Washington	Union	78	6	13
Aug. 31	William A. Trenholm	Washington	Nova Scotia	Thomaston	80	9	24
Sept. 15	Georgie Light Campbell	Augusta	Washington	Washington	59	3	2
Oct. 23	Larry Richard Austin	Washington	Palermo	Washington	1	0	19
Sept. 29	Clyda M. McGann	Waterville	Washington	Waterville	77	7	28
Dec. 6	Helen Arvilla Overlock	Thomaston	Washington	Washington	85	9	20
1948							
Jan. 19	Oscar W. Carroll	Waterville	Washington	E. Waldoboro	70	6	20
Feb. 3	George W. Cooper	North Vassalboro	Somerville	W. Washington	64	5	9
Feb. 5	Linwood P. Jones	Washington	Washington	Washington	70	0	19

Births, 15 Marriages, 12.

(MRS.) LETA TIBBETTS, *Town Clerk*

GIBBS FREE LIBRARY REPORT

We, the trustees of Gibbs Free Library, herewith submit our annual report for the year ending March 1, 1948.

FINANCES

Town appropriation 1947 (Librarian salary)		$50.00
Town appropriation for repair work		25.00
State stipend		5.00
Cash balance from 1946		5.20
Fines—None.		$85.20
Expended 1947		
Librarian salary	$50.00	
Stipend non-fiction	5.00	
Arthur Johnston, labor	12.00	
George Ames, lumber	1.65	
		$68.65
Unexpended cash balance, Mar. 1, 1948		$16.55

The Library report for 1946 listed the number of books as 2767 volumes. This year the total number will be over 2800 as we have received books from Minot Lenfest, Mrs. Amelia Babb and Mrs. Carrie Lytle. Mrs. Babb has also presented the library with a bookcase, a much needed asset in the library room. Due to the extreme cold weather during the winter no work has been done on rearranging and classifying the books or doing some necessary paint and carpenter work which must and will be done later.

Our thanks are extended to all who have given books and in any way helped toward the improvement and upkeep of Gibbs Free Library. Again we ask for support from all townsmen for help to make a worthwhile library.

HARRIETTE JONES
ALBERTA MARR
ESTHER PEABODY
IRVILLE BARTLETT
CLARA OVERLOCK
Trustees Gibbs Free Library

PUBLIC HEALTH NURSING ANNUAL REPORT

1947

The following is a report of the public health nursing service in the town of Washington for the past year, submitted to the Board of Selectmen and townspeople.

These statistics will indicate the types of nursing services rendered and the number of visits made:

Number of visits made to the town	11
Number of visits made to the schools	9
Number of visits made to infants	16
Number of visits made to preschools	31
Number of visits made to school children	2
Number of visits made to adults	3
Number of visits made to crippled children	9
Number of visits made to morbidity patients	6
Number of hearing tests given with audiometer to school children	58
Number of Child Health Conferences held	3
Number of immunizations given by physician at Child Health Conferences: Smallpox	5
Diphtheria	36
Whooping Cough	33

Arrangements were made for a mother to have her small child examined by a pediatrician at a Rockland baby conference and where immunization was completed.

An adult patient was placed in a Nursing Home for a time by special arrangements and has recently been referred to the Rehabilitation Division of the Department of Education for assistance in financial support.

It was expected we would have had a school immunization program like last year and plans were started, but through unforeseen difficulties this was not possible. Yearly campaigns for the protection of all children against communicable disease through prevention by immunization should be conducted each year.

It is true that the majority of parents in Washington realize the importance of public health measures, as has been noted for the past two years in the large number of mothers who have brought their small children into the Child Health Conferences for physical examinations and immunizations against the preventable diseases.

I wish to express my very great appreciation to the members of the Health Council and Parent-Teacher Association, who have made the Child Health Conferences possible this year. It is only through the faithful service of these people who are willing to assume the responsibility for assisting the nurse in all phases of the health program that a really good job can be done. Physical examinations of school children in alternate grades has been started in a number of towns and it is hoped that Washington may appropriate a small amount, that this work may soon be started here.

Respectfully submitted,

(MRS.) ADA W. McCONNELL, R.N.
State Field Nurse

REPORT OF SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENT

Resources

Daggett School Fund	$ 35.00	
Raised by Town	7,200.00	
State School Fund	4,042.50	
Equalization	1,447.00	
State Handicapped Conveyance	75.00	
Total		$12,799.50

Liabilities

Overdraft	$ 59.88	
Elementary Teachers	6,157.36	
Secondary Tuition	2,683.10	
Janitor Service and Cleaning	92.00	
Conveyance	1,726.00	
Fuel	275.50	
Textbooks and Supplies	644.92	
Total		$11,638.76
Balance on Hand February 1, 1948		$1,160.74

REPAIR

Balance on Hand Feb. 1, 1947	$286.08	
Raised by Town	200.00	
Total		$486.08
Paid on order		447.49
Balance on Hand Feb. 1, 1948		$ 38.59

PROPOSED BUDGET

Need

Elementary Teachers	$7,055.00	
Secondary Tuition	3,655.00	
Janitor Service and Cleaning	100.00	
Conveyance	2,040.00	
Fuel	400.00	
Textbooks and Supplies	400.00	
Total		$13,650.00

Sources

From Balance on Hand	$ 500.00	
Special Handicapped Conveyance	180.00	
State School Fund	4,000.00	
Equalization	887.00	
To be raised by Town	8,083.00	
Total		$13,650.00

To be raised for Repair $300.00

The new law whereby we must now pay $1500 for certified teachers took effect in September. We were allowed to pay at the former basic rate of $1000 per year until the end of the year, in June. Thus we paid the new rate of $1500 from September until town meeting time. This coming year we must pay at the new rate for a full year of thirty-six weeks and not for approximately one-half of a year.

Secondary tuition rates are now increased. The new law makes it legal to charge up to $150 per pupil, if two vocational courses are offered and cost justifies it. This is of course necessary to help in the extra cost for the towns who run high schools.

We did considerable in repair work on our school buildings. Much more needs to be done. This year the Razorville building demands our major attention.

We must as fast as possible make the day dawn upon an entirely new school system for the entire town. Conditions are now getting worse because of overcrowding. So, what little we do annually, though helpful, is after all only a little.

Let us join in the efforts that produce growth and happiness for our boys and girls.

LEWIS L. GRAY
Superintendent of Schools

TOWN WARRANT 1948

STATE OF MAINE KNOX SS.

To John L. Carroll, a Constable of the Town of Washington within and for the County of Knox,

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the town of Washington, qualified to vote on town affairs to assemble at the Town House, in said Town of Washington, on the 15th day of March, A. D. 1948, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Clerk to serve for the ensuing year.

Art. 3. To hear and act upon the reports of the Selectmen and other town officers.

Art. 4. To choose a board of Selectmen, Assessors and Overseers of the Poor, Town Treasurer, Collector of Taxes, one or more Road Commissioners, one member of the School Board, to serve for a term of three years, one Library Trustee, and all other necessary town officers for the ensuing year.

Art. 5. To see what sum of money if any the town will vote to raise and appropriate for making and repairing roads and bridges for the ensuing year.

Art. 6. To see what sum of money if any the town will vote to raise and appropriate for snow removal for the ensuing year, and what action they will take relative to same.

Art. 7. To see what sum of money if any the town will vote to raise and appropriate for the purchase of any equipment deemed necessary for the ensuing year.

Art. 8. To see what sum of money if any the town will vote to raise and appropriate for State Aid Highway construction (in addition to the amounts regularly raised for the care of ways, highways and bridges), under the provisions of section 25 and 29, Chap. 20, R. S. 1944, as amended. (Recom. to be taken from Surplus.)

Art. 9. To see if the town will vote to discontinue the Mitchell Hill Road, between residence of Calvin Bowes and Town Line.

Art. 10. To see if the town will vote to raise and appropriate a sum of money necessary to reimburse Central Maine Power Co. the amount of taxes assessed on lines built in 1947 as per contract with said Company, said sum to be charged to Street Lighting Services.

Art. 11. To see what sum of money if any the town will vote to raise and appropriate to cover the cost of street lighting service.

Art. 12. To see if the town will vote to raise and appropriate the sum of $1,300.00 for Patrol Roads.

Art. 13. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town; such loan or loans to be paid during the current municipal year out of money raised during said current municipal year by taxation.

Art. 14. To see what sum if any the town will vote to raise and appropriate for Special Resolve maintenance.

Art. 15. To see what sum of money if any the town will vote to raise and appropriate for elementary and secondary schools, including teachers' wages, fuel, tuition, janitors, conveyance, textbooks and supplies.

Art. 16. To see what sum of money if any the town will vote to raise and appropriate for repairs of school buildings.

Art. 17. To see what sum of money if any the town will vote to raise for Post War building fund.

Art. 18. To see what sum of money if any the town will vote to raise and appropriate for the relief of dependents.

Art. 19. To see what sum of money if any the town will vote to raise and appropriate for decorating soldiers' graves.

Art. 20. To see what sum of money if any the town will vote to raise and appropriate for the Gibbs Free Library.

Art. 21. To see what sum of money if any the town will vote to raise and appropriate for an audit of the town books for the ensuing year.

Art. 22. To see what compensation the town will vote to pay the various town officers for the ensuing year, also to fix compensation of teams, trucks, labor and other equipment on public roads.

Art. 23. To see what sum of money if any the town will vote to raise and appropriate for abatement of taxes.

Art. 24. To see if the town will vote to raise and appropriate the sum of $50.00 for public health nursing in Washington, said sum to be expended by the State Bureau of Health for local service.

Art. 25. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, attractions, etc., of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Art. 26. To see if the town will vote to allow a discount of 2% on taxes paid before July 1st, and what sum if any they shall raise and appropriate for the same.

Art. 27. To see if the town will fix a date when taxes shall be due and payable and to see if the town will fix a rate of interest to be charged on taxes unpaid after this date.

Art. 28. To see if the town will authorize the Selectmen to sell and dispose of property acquired by the town by tax process on such terms as they deem advisable and to execute quit claim deeds or tax lien deeds for the same.

Art. 29. To see if the town will vote to raise and appropriate the sum of $30.00 for dues to the Maine Municipal Association.

Art. 30. To see if the town will vote to raise and appropriate $100.00 for fixing McDowell cemetery.

Art. 31. To see if the town will vote to buy or set aside a plot of land to be used for a soldiers' cemetery, and what sum if any they will raise for same.

Art. 32. To act upon any other business and raise such sums as may be necessary for the ensuing year.

The Selectmen hereby give notice that they will be in session at the Town House on Monday, the fifteenth day of March, the day of said meeting, for the purpose of correcting the list of voters, from nine o'clock in the forenoon and until the polls are closed.

Given under our hands at Washington, Maine, this first day of March, 1948.

ARCHIE LENFEST
B. R. SIDELINGER
SIDNEY HUMES

Selectmen of Washington

Attest:

JOHN L. CARROLL, *Constable*

7/21/2008
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HF GROUP - IN